ESG Report

2025 2026

Message from the Chairman

As part of its corporate social responsibility (CSR), SII has chosen to focus its development objectives on sustainable development.

SII group's corporate culture is based on commitment, transparency, trust and professionalism. We are aware of the scope of our activities around the world and do our utmost to limit our impact as much as possible.

SII is now in a position to promote its policy by working on a harmonised way forward involving the three areas of sustainable development: A fair economic policy, well thought-out environmental measures and equity in the employee-related and social practices of our subsidiaries, branches and locations.

SII has developed its commitment in these different areas and has intensified dialogue with its shareholders, employees, customers and all stakeholders associated with its business.

Our goals are ambitious and have so far been achieved according to our expectations. But we do not intend to stop at this point and rest on our laurels.

For us, our social, environmental and economic advances are only the first part of our goals, the second part being to maintain these advances into the future. The advances we are making are not for the short term only; our action plans include monitoring our practices and their sustainability over time.

SII wants to be a responsible company that respects its employees, its customers, and the environment, with a humble but ambitious style of governance; in short, we have organised sustainable development into a number of areas, implemented on a daily basis, to quantify our approach.

Our goal is to develop a digital and sustainable world together:

SII group led a global review of its identity, corporate culture, business model and future prospects. The findings of the review confirmed and highlighted SII Group's objective to **develop a digital and sustainable world together**. With the increasing use of digital technology and the emergence of fresh challenges, SII is working to design responsible processes and digitalisation to make them sustainable and accessible to as many people as possible, by generating added value for our clients.

1.1. SII Group's CSR approach

[GRI 2]

1.1.1. SII Group's CSR ambition

Think, innovate, act to do your part in the big issues of our decade: climate change, scarcity of resources, human and social rights, cyber security, artificial intelligence, etc. are a triptych which structures SII's CSR ambition. We are convinced that SII Group has all its place to contribute to digital transformation, necessary in mitigations and adaptations to exceeding planetary limits, to make them benefit all societies and humanity by reducing the digital bill and increasing accessibility of services for a livable world, equitable and inclusive.

In order to provide fair and efficient solutions, the Group has adopted a reason for being that carries a clear ambition: Develop a world together digital and sustainable. It is implemented in the daily life of the teams thanks to the CSR strategy based on three pillars:

- continue to grow
- by cultivating our DNA
- to develop a digital and sustainable world

The rest of this report includes the organisation put in place, the materiality analyses, the innovative solutions with positive impact carried out by all the entities of SII group

1.1.2. CSR governance and management

[GRI 2-12] ; [GRI 2-13] ; [GRI 2-14] ; [GRI 2-16]

Within SII Group, Corporate Social Responsibility (CSR) is managed by the Global Performance Department, which in turn reports to the Systems & Digital Department. The CSR strategy is led by one of the French Directors, a member of the Management Board under the authority of the Chairman of the Management Board, who validates the group's strategy and policies in this area.

During the reporting period of this report, the approach Group CSR is led by a CSR team composed of a Group CSR manager, a group CSR officer, and a Sustainable IT expert. These privileged interlocutors are the guarantors of the feedback of extra-financial information and the deployment of group policies. They are supported by a network of CSR contact points in each subsidiary, driven by three CSR coordinators.

In order to manage its CSR ambitions, SII group has equipped itself a CSR and Climate committee made up of the people mentioned above, of the Global Performance Director and the Director of Systems & Digital. It meets four times a year.

The group's CSR approach is the subject of a consultation annual during the Global Performance Management Review.

This ESG Report is validated by the chairman of the management board, Eric Matteucci.

1.1.3. Materiality of the approach

[GRI 3-1] ; [GRI 3-2] ; [GRI 3-3]

Support on international standards

This ESG Report complies with French regulations and European standards (see section 1.6). It is aligned with international benchmarks and standards:

- to the guidelines of the reporting framework voluntary Global Reporting Initiative (GRI);
- the 10 principles of the United Nations Global Compact (UNGC);
- the Sustainable Development Goals (SDGs);
- to the ISO 26000 standard;
- the CDP's climate change questionnaire;
- 2021 Taskforce on Climate-related Financial Disclosures (TCFD);
- IFRS S2 Climate-related Disclosure;
- 2022/2464 Corporate Sustainability Reporting Directive (CSRD) for preparing the Sustainability Statement under ESRS for some data points of E1 and E5 only;
- the EcoVadis evaluation.

Support on the 10 principles of the United Nations Global Compact (UNGC)

In 2025, SII Group renewed its support for the Global Compact, a United Nations initiative that proposes a set of simple, universal and voluntary commitments based on 10 principles relating to respect for human rights, international labour standards, the environment and the fight against the corruption:

WE SUPPORT UN GLOBAL COMPACT

1. support and respect the protection of internationally proclaimed human rights,
2. make sure that they are not complicit in human rights abuses,
3. uphold the freedom of association and recognise the right to collective bargaining,
4. contribute to the elimination of all forms of forced or compulsory labour,
5. contribute to the effective abolition of child labour,
6. contribute to the elimination of discrimination in respect of employment and occupation,
7. apply a precautionary approach to environmental challenges,
8. undertake initiatives to promote greater environmental responsibility,
9. encourage the development and diffusion of environmentally friendly technologies,
10. work against corruption in all its forms, including extortion and bribery.

Buy pursuing this commitment, SII Group, as a signatory, is expressing its willingness to support and incorporate these principles into its strategy, culture, and daily operations, and to advance them within its area of influence and with its stakeholders.

Support for the Sustainable Development Goals (SDGS)

SUSTAINABLE DEVELOPMENT GOALS

"*Transforming our world*" is the aim of the 2030 Agenda adopted by the United Nations in September 2015. This program comprises 17 universal, crosscutting and interdependent Sustainable Development Goals (SDGs). It marks the urgent need to accelerate and intensify the transitions of our societies.

SII group has retained 12 Development Objectives Sustainable (SDG) essential for our strategy because cover key areas such as health, education, gender equality, clean energy, decent work, innovation, reduction of inequalities, sustainable development of cities, consumption responsible, the fight against climate change, peace and justice, and partnerships.

We selected these SDGs through an analysis of our extra-financial impacts and issues. This has us allowed us to target areas where we can have the more positive impact and align our actions with our strategic values and priorities.

However, we do not participate in the other SDGs because they concern areas where our influence is limited as an ESN. Thus, objectives like the eradication of poverty (SDG 1) or life on land (SDG 15) require specific actions relating to other industries, where we do not have expertise or direct impact. Our priority is to contribute to the SDGs most relevant to our sector and our skills.

This focus allows us to remain efficient and relevant in our development approach sustainable, while meeting the expectations of our parties stakeholders and contributing significantly to a more sustainable future.

Support on the Global Reporting Initiative framework (GRI)

We have adopted the relevant GRI standards for guarantee optimal transparency and communication effective of our economic and environmental impacts and social. These standards allow us to structure our report in a coherent manner and to provide reliable information to our stakeholders. These commitments demonstrate our desire to contribute in a positive way to society and the environment by maintaining total transparency in our actions.

Relying on ISO 26000 standard

SII Group complies with the voluntary ISO standard 26000. This standard is integrated into the Group's CSR strategy by following the seven central questions:

- governance of the structure
- human rights
- working conditions and relations
- environmental responsibility
- fairness of practices
- questions relating to the consumer and consumer protection
- communities and local development.

2021 Task Force on Climate-related Financial Disclosures (TCFD)

The Task Force on Climate-related Financial Disclosures (TCFD), established by the Financial Stability Board, provides a globally recognized framework to improve the transparency and consistency of climate-related financial information. Its recommendations are structured around four pillars: governance, strategy, risk management, and metrics and targets. These pillars enable organizations to identify, assess and disclose the impacts of climate-related risks and opportunities on their activities, performance and financial position over the short, medium and long term.

Groupe SII aligns its climate-related disclosures with the TCFD recommendations by integrating climate considerations into its governance structures, strategic planning and risk management processes. This approach supports a structured analysis of both physical and transition climate risks, enhances the robustness of decision-making, and strengthens dialogue with stakeholders by providing clear and comparable information on the Group’s exposure to climate-related challenges and its response strategies.

IFRS S2 – Climate-related Disclosures

IFRS S2, issued by the International Sustainability Standards Board (ISSB), establishes a global baseline for climate-related financial disclosures, building on the TCFD framework and strengthening the linkage between sustainability information and financial reporting. The standard requires entities to disclose material climate-related risks and opportunities that could reasonably be expected to affect their cash flows, access to finance or cost of capital, including information on governance, strategy, risk management, metrics, targets and scenario analysis across defined time horizons.

In line with this evolving international framework, Groupe SII is progressively aligning its climate reporting with IFRS S2 requirements. This alignment aims to enhance the consistency, comparability and decision-usefulness of climate-related disclosures, while ensuring coherence with the Group’s transition plan and long-term strategy. By adopting this approach, SII reinforces the integration of climate-related considerations into its financial and strategic analysis, in response to regulatory expectations and the growing information needs of investors and other stakeholders.

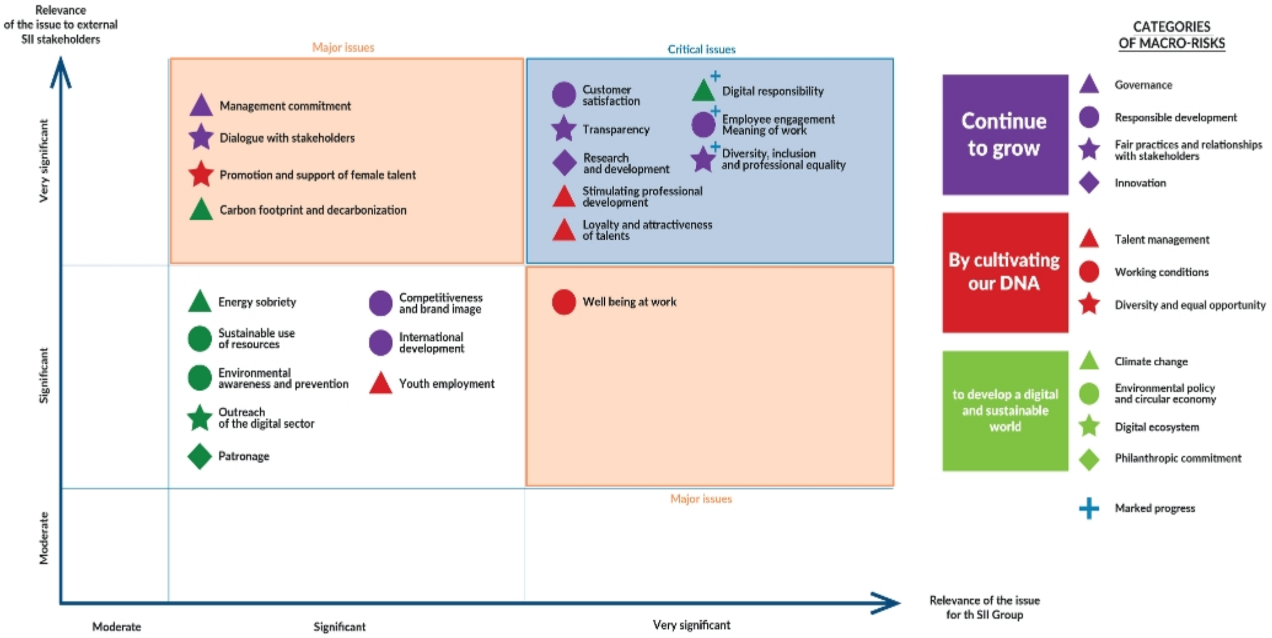
Materiality analysis: the cornerstone of the CSR strategy

At the end of 2022, SII group updated its materiality analysis in order to identify the most relevant ESG macro-risks and associated challenges of its CSR strategy based on a cross-analysis of its own point of view and that of its stakeholders.

Based on the Group's activities, ESG issues covering several risks (endangered if inaction) have been identified.

Below is the graph representing the materiality matrix resulting from this analysis

SII MATERIALITY MATRIX



This **Materiality Matrix** is the keystone of the group's CSR approach. It has made it possible to consolidate the Group'**s CSR Strategy** - validated at the beginning of 2023 - around 3 associated ambitions that guide its actions and which also make it possible to contribute to the United Nations' Sustainable Development Goals (SDGs). This CSR Strategy is **international**, and is intended to include all the group's subsidiaries. It has been renewed for the year 2023-24.

This ESG Report is structured on the basis of this analysis and associated matrix, in order to adopt a materiality approach and to communicate exclusively on the issues relevant to the Group's activities. Accordingly, only the issues identified as crucial or major by the materiality matrix and the additional issues deemed **important** by management have been selected (distinguished with this spelling in the "Associated issues" column of the following spreadsheet). The macro-risks "Social relations" and "Protection of assets and confidentiality" have also been added.

The macro-risks "Industrial relations - Constructive social dialogue" and "Digital ecosystem - Influence of the digital sector" do not have associated KPIs because they are not considered important to management.

These issues and the associated indicators are set out in turn in the following sections.

1.1.4. Group's CSR strategy

Presentation

SII Group committed to a sustainable future

At SII, we are convinced that digital is source of opportunities and progress and that it constitutes a capital lever to respond to the challenges of today and of tomorrow. This is why the group is keen to give meaning to its professions and expertise, in order to contribute to its scale to the sustainable transformation of ecosystems. The group's ambitions in terms of CSR, associated with its commitment to the United Nations Global Compact and its contribution to 12 Sustainable Development Goals, challenge the Group constantly to drive innovative practices sources of sustainable value.

Well-being at work, loyalty practices, information security, impact environmental, sustainable IT or even philanthropic commitment are so many fields actions on which SII mobilizes, and this, through concrete, inclusive and responsible projects. This contribution is intended to be collective: dialogue with key stakeholders and their involvement in this sustainable transformation approach is essential to meet the challenges of digital innovation responsible.

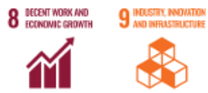
The Group's CSR strategy is a global approach integrated into its strategy. SII considers CSR to be an inseparable component of its business model, covering 13 extra-financial risks from which associated issues arise. It is based on three ambitions with a structured approach to progress:

Goal 1: Continue to grow – *economic and financial issues*

Goal 2: By cultivating our DNA – *social issues*

Goal 3: To develop a digital and sustainable world – *societal and environmental issues*

GOAL 1: CONTINUE TO GROW - ECONOMIC AND FINANCIAL ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
GOVERNANCE	MANAGEMENT COMMITMENT	Fostering a corporate culture based on strong values. Taking account of social, societal and environmental issues in the Group's strategy, and defining objectives with a view to sustainable development. Respect the commitments made (competence, listening, advice, deadlines, future, service). Communicate clearly on the CSR strategy and its deployment.	

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
RESPONSIBLE DEVELOPMENT	CUSTOMER SATISFACTION	Maintain long-term customer satisfaction and loyalty by developing trust-based relationship.	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
	SUB-CONTRACTORS AND SUPPLIERS	Maintain the chain of trust with our subcontractors and suppliers. Use suppliers and service providers that meet corporate responsibility requirements.	
	COMPETITIVENESS AND BRAND IMAGE	Ensure a sound economic and financial model, maintain current business, continue to develop our activities, penetrate new markets, develop our customer portfolio, diversify our activities, remain competitive.	
	GEOGRAPHIC DEVELOPMENT	conquer new territories, support our existing clients in their international development	
FAIR PRACTICE AND RELATIONS WITH STAKEHOLDERS	BUSINESS ETHICS	Ensuring the integrity of the Group's activities and its relations with all stakeholders in the areas of ethics, the fight against corruption, money laundering, influence peddling and the prevention of conflicts of interest. Clear communication on the subject for stakeholders.	8 DECENT WORK AND ECONOMIC GROWTH 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS
	TRANSPARENCY	Communicating Group information (including results, decisions, trends and objectives) to stakeholders in a sincere, comprehensive and comprehensible manner).	
	DIALOGUE WITH STAKEHOLDERS	Guaranteeing the quality of relations with the Group's various internal and external stakeholders (individuals or groups of individuals who may affect or be affected by the Group's activities, and who represent the ecosystem in which the Group operates).	
INNOVATION	RESEARCH AND DEVELOPMENT	Developing innovative projects, putting our expertise to work for our customers' digital transition, being a major and recognised player in the digital ecosystem.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 17 PARTNERSHIPS FOR THE GOALS
ASSET PROTECTION AND CONFIDENTIALITY	DATA PROTECTION AND CONFIDENTIALITY	Ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.). Ensuring the protection of tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image) as well as respect for the intellectual property of customers and the Group.	8 DECENT WORK AND ECONOMIC GROWTH

GOAL 2: BY CULTIVATING OUR DNA - SOCIAL ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
TALENT MANAGEMENT	ATTRACTING AND RETAINING TALENT	Identifying and attracting external talent, and retaining, motivating, and developing internal talent (training, skills development, mobility management, career management and remuneration).	4 QUALITY EDUCATION
	STIMULATING PROFESSIONAL DEVELOPMENT	Foster personal and professional development, value talent, encourage professional mobility, enhance employability, develop social innovation. Anticipate changes in jobs and skills to respond proactively to customer needs.	8 DECENT WORK AND ECONOMIC GROWTH
	YOUTH EMPLOYMENT	Integrating young people into the job market, hiring young people on apprenticeship or profesionalization contracts.	4 QUALITY EDUCATION 10 REDUCED INEQUALITIES
WORKING CONDITIONS / QUALITY OF LIFE AT WORK	HEALTH AND SAFETY	Ensuring employee safety: combating workplace accidents, absenteeism, psycho-social-risks, musculoskeletal disorders and occupational illnesses.	
	WELL-BEING AT WORK	Promoting quality of life at work, offering optimal working environments and conditions, contributing to work/life balance (flexible working hours, time off, the right of disconnect, parental support), taking actions to protect the health and safety of our employees.	3 GOOD HEALTH AND WELL-BEING 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES
	EMPLOYEE ENGAGEMENT / MEANING AT WORK	Involve employees in the collective life of the company, in SII's culture and values, and encourage intrapreneurship (bottom-up approach). Developing talent. Listening to employee's CSR proposals.	
SOCIAL RELATIONS	CONSTRUCTIVE SOCIAL DIALOGUE	Aim for a good quality of social dialogue with staff representatives and employees, promoting a climate of trust and reinforcing the feeling of belonging.	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIVERSITY AND EQUAL OPPORTUNITIES	DIVERSITY, INCLUSIONS, AND PROFESSIONAL EQUALITY	Better reflect the diversity of the population in the Group's workforce. Combating discrimination based on gender, sexual orientation, disability, age, ethnic origin or social background, by promoting fair treatment. Promoting parity and diversity. Reject all forms of discrimination (active and passive).	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH
	PROMOTING AND SUPPORTING FEMALE TALENT	Promoting the attractiveness of digital and engineering professions to women, increasing the number of women in digital professions.	5 GENDER EQUALITY 10 REDUCED INEQUALITIES

GOAL 3: TO DEVELOP A DIGITAL AND SUSTAINABLE WORLD - ENVIRONMENTAL AND SOCIETAL ISSUES

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
DIGITAL ECOSYSTEM	INFLUENCE OF THE DIGITAL SECTOR	Contribute to the development and influence of our business sector. Developing innovative projects, using our expertise to help our customers make the digital transition, and being a major, recognised player in the digital ecosystem. Forge links with key organisations in the digital sector. Promote digital training and careers.	4 QUALITY EDUCATION 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
PHILANTHROPIC COMMITMENT	PATRONAGE AND CIVIC ENGAGEMENT	Implementing corporate philanthropy initiatives on themes that may or may not be related to the Group's activity business and enabling employees to carry out voluntary work/skills sponsorship. Support associations and self-help organisations. Mobilise the Group in favour of causes of general interest.	3 GOOD HEALTH AND WELL-BEING 10 REDUCED INEQUALITIES 17 PARTNERSHIPS FOR THE GOALS

RISKS	ASSOCIATED ISSUES	DEFINITIONS	CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS
CLIMATE CHANGE	CARBON FOOTPRINT / DECARBONATION	Asses the volume of greenhouse gas (GHG) emissions generated (via energy consumption, employee travel, purchasing, etc.) and implement measures to reduce these emissions, in order to meet the challenges of the ecological transition.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
	SUSTAINABLE IT	Informing, raising awareness, training and proposing tools and practices to promote responsible digital technology that is accessible to all. Building a framework of trust in the digital world. Encourage innovation and the emergence of ecosystems of ethical and responsible values, while ensuring the protection of eco-responsible data (D3E waste management, energy consumption, IT equipment management, etc.).	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION
	LOW-CARBON MOBILITY	Promote soft or clean modes of transport that reduce the impact on the environment: active mobility (walking, cycling), public transport and shared transport (car pooling, car sharing).	13 CLIMATE ACTION
CIRCULAR ECONOMY	ENVIRONMENTAL AWARENESS AND PREVENTIONS	Implement efficient and recognised environmental management (with certifications / labels). Training employees and raising their awareness of environmentally-friendly behaviour (eco-gestures, environmental issues, etc.) and preventing environmental pollution. Promote waste prevention and management (prevention measures, recycling, reuse, other forms of waste recovery and disposal, measures to combat food waste).	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 10 REDUCED INEQUALITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	SUSTAINABLE USE OF RESOURCES / ENERGY EFFICIENCY	Optimise consumption of paper, energy, water, raw materials and IT equipment. Encourage the use of sustainable / renewable energy and recycle materials. Using soil in a respectful way. Monitor and control energy consumption and travel (sustainable mobility), to optimise it and reduce unnecessary consumption.	7 AFFORDABLE AND CLEAN ENERGY 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION

The CSR Strategy has been reewed for 2025-26 fiscal year. it provides objectives for all Group entities. It was communicated internally through the following illustration:


CSR
Corporate Social Responsability
CSR strategy
SII Group
2025-2026
3 pillars and their associated objectives
Continue to grow
Economic and financial issues
Integrity
Conduct our business with integrity, ethics and sustainability
70% anti-corruption training
Transparency
Contribute to a sustainable, low-carbon path with our value chain
50% of subcontractors assessed by ecovadis
Security
Boost data and cyber security within our activities
50% information security awareness (integration module)*
* For subsidiaries included in the SII Group's integrated management system
By cultivating our DNA
Social issues
Diversity & Inclusion
Support diversity and inclusion
1 event
diversity and inclusion
for subsidiaries / FR agencies > 50 employees
Training
Foster professional fulfillment and internal career progression
7 hours of training per employee
Evolution / Loyalty / Attractivity
Enhance well-being while ensuring health and safety to benefit all our stakeholders
100%
of subsidiaries audited and certified by GPTW
for subsidiaries > 20 employees
Great Place To Work.
Certified

To develop a digital and sustainable world
Environmental and societal issues
Sustainable IT
Strive for a sustainable IT that is low-carbon, inclusive and accessible
+125
Ecodesign training for subsidiaries > 300 employees France
3 subsidiaries
that have implemented My Project Impact
Carbon footprint / Decarbonation
Reduce the impacts of our activities and adapt them to changes in our ecosystem
1,67 tCO2e
reduction in GHG emissions (tCO2e/FTE) by 2030
4 partenerships
with a non-governmental organization at the group level.
For subsidiaries > 70 employees
Commitment
Promote technological empowerment and inclusion within our local communities
2 CSR events
that bring people together within the group
We contribute to 12
SUSTAINABLE DEVELOPMENT GOALS
CSR concerns everyone!
ecovadis
afaq ISO 14001 Environnement
Best Workplaces
CDP Discloser 2024
NOUS SOUTENONS LE PACTE MONDIAL
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S3-0759-04

A recognised CSR approach

Ecovadis

For many years, SII group has assessed its CSR practices using the EcoVadis evaluation. EcoVadis CSR assessment methodology is based on international CSR standards, including the Global Reporting Initiative, the United Nations Global compact, and ISO 26000.

The Group's CSR performance was rewarded once again in 2026, with:

- a score of 74/100,
- been awarded a SILVER medal.

This award is further confirmation that the Group is among the top 15% of the best rated companies in the #IT sector.

Great place To Work

The GPTW approach has been amplified through SII group, We have grown from 15 to 16 certified entities: SII Germany (2 entities), SII Belgium, SII Canada, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania, SII United-Kingdom and SII Switzerland have obtained "Great Place to Work" certification, this label is granted to companies which offer great working conditions.

CDP

SII group participates in the CDP assessment in order to be able to communicate and make transparent its data related to climate change. The group is a A-list member on Climate Change and it is rated C on Water Security assessment.

Pro-Bike employer

The Atlantic branch of SII France is labeled Employer Pro-Vélo and obtains the silver medal for his commitment to providing a welcoming workplace for cycle workers with dedicated facilities, a referent person, training, management of risks, etc.

Defence Partner

SII France supports the operational reserves. Through this partnership with the Ministry of the Interior and the Ministry of the Armed Forces, SII is committed to providing its employees with 12 days of full pay so that they can carry out their operational duties without having to take paid leave.

By standing alongside its employees – who are reservists – SII is helping to strengthen the bond between our armed forces, our security forces and the public.

1.2. Environmental information

In a global context marked by climate change, increasing pressure on natural resources and evolving regulatory frameworks, Groupe SII recognizes the need for companies to actively contribute to the environmental transition. In line with international objectives such as the Paris Agreement and European sustainability requirements, SII has defined environmental ambitions addressing climate change, environmental management, waste reduction and the promotion of circular economy principles.

SII's commitments aim to reduce greenhouse gas emissions, limit environmental impacts linked to its activities, and improve the efficient use of resources, particularly through responsible waste management and the extension of equipment lifecycles. These ambitions are embedded in a structured approach, supported by governance mechanisms, performance monitoring and continuous improvement, and contribute to the Group's long-term resilience and value creation.

1.2.1. Climate Change [E1]

[GRI 302-1] ; [GRI 305-1] ; [GRI 305-2] ; [GRI 305-3] ; [GRI 305-4] ; [GRI 203-1]

In a context of accelerating climate change and increasing regulatory and stakeholder expectations, Groupe SII recognizes climate change as a major environmental and strategic challenge. The Group is committed to reducing the greenhouse gas emissions associated with its activities and to integrating climate considerations into its governance, operations and long-term strategy, in line with international climate objectives

Presentation of the context, material impacts, risks and opportunities [E1-SBM-3][E1–IRO-1]

In this context, the double materiality analysis has made it possible to identify and prioritize the impacts, risks and opportunities related to climate change, by cross-referencing financial issues and environmental impacts, while providing a more global vision of the interactions between activities, technologies and climate.

The following table summarizes these priority IROs and their descriptions, in order to facilitate the understanding of the main climate and strategic issues associated with the company's activities.

Risk or opportunity	ID IROs	IRO's description	Time horizon	Value chain stages
Opportunity and positive impact	**E5**	Development of artificial intelligence solutions supporting climate change adaptation.	mid-term	All
Opportunity and positive and negative impacts	**E13**	Use of artificial intelligence to anticipate, model, and enhance adaptation to climate impacts.	short term	All
Opportunity and positive impact	**E14**	Company positioning in the IT market related to climate change adaptation solutions.	mid-term	Own operations
Risk and positive and negative impacts	**E23**	Impacts of declining oil availability on dependent activities and on heat and cooling production.	short term	All
Risk and positive and negative impacts	**E38**	Transition to renewable energy sources to replace fossil fuels.	short term	All
Opportunity and positive impact	**E67**	Integration of the climate transition plan into overall strategy and financial planning.	mid-term	All
Risk and negative impact	**E75**	Assets and business activities are incompatible with the transition to a climate-neutral economy or require significant efforts to be compatible with it.	long term	All
Opportunity and positive impact	**E80**	Development and deployment of IT solutions and expertise dedicated to climate change adaptation.	mid-term	Own operations
Opportunity and positive impact	**E82**	Reduction of greenhouse gas emissions through operational and energy-related actions.	short term	All

[IFRS-S2-6.a.iv];[TCFD-C.1-a]

The climate strategy is based on the identification of dependencies, impacts, risks and opportunities across the entire value chain. A double materiality analysis was performed. The transition plan is aligned with a 1.5°C trajectory. Climate issues are integrated into strategy, financial planning and investment decisions.

[IFRS-S2-6.b.ii];[TCFD-C.1-b]

Controls and procedures are in place to oversee climate risks and opportunities on operations and the value chain. Climate data is audited annually by an independent third party. The system includes data automation, internal audits, environmental assessment of subcontractors and continuous regulatory monitoring.

[IFRS-S2-24];[TCFD-C.3.-a] [E1.IRO-1 -AR12]

The climate-related risks presented below reflect SII's assessment of **physical** and **transition** risks and their potential effects on operations and financial performance. Risks are classified in line with **TCFD** and **IFRS S2** and are described together with the main areas of concentration in the business model and value chain, the associated operational impacts, estimated financial impact ranges where available, and the main mitigation/adaptation measures.

Climate-related scenario analysis has been used to inform the identification and assessment of transition risks and opportunities across short-, medium- and long-term horizons, by evaluating potential regulatory, technological, and market developments under selected climate scenarios.

[TCFD-C.3.-a]

In the absence of a Group-wide enterprise risk management framework, decisions to mitigate, control, accept or address climate-related risks are made through dedicated sustainability and climate governance processes, based on qualitative assessments of likelihood, potential impacts and materiality, with prioritisation reflecting regulatory expectations, stakeholder concerns and the Group's strategic objectives.

[IFRS-S2-24];[TCFD-C.3.-c]

At this stage, climate-related risk assessment processes are not integrated into a Group-wide enterprise risk management process, as no formal overarching risk management framework currently exists at Group level; climate risks are therefore assessed through dedicated sustainability and climate governance processes.

At the reporting date, SII has not yet quantified the anticipated financial effects associated with climate-related risks, opportunities and the implementation of its Climate Transition Plan. The methodologies, assumptions and data required to perform a reliable assessment are currently being developed. The Group intends to progressively improve its ability to estimate climate-related financial effects through the integration of climate considerations into risk management, strategic planning and financial forecasting processes. Additional disclosures are expected from FY 2027-2028 onwards, subject to data availability and methodological maturity.

[IFRS-S2-25] [E1.IRO-1-AR11 & AR12]

The climate-related risks analysis covers SII's entire value chain (own operation, upstream and downstream). It is based on four climate scenarios: Net-Zero Emissions by 2050 scenario, IPCC's scenario SSP 1-2.6 and SSP5-8.5 and the Net Zero initiative. Time horizons are the following: short term (less than two years), medium term (two to five years) and long term (more than five years).

The Climate Transition Plan is based on several critical assumptions regarding the transition to a low-carbon and climate-resilient economy. SII assumes that global economies will progressively align with the objectives of the Paris Agreement and follow decarbonisation pathways consistent with limiting global warming to 1.5°C (SSP1-2.6). The Group also assumes a continued increase in the share of renewable electricity within national energy mixes, improved energy efficiency of buildings, IT equipment and data centres, and accelerated electrification of mobility systems. The transition plan further assumes the availability of low-carbon technologies, the progressive decarbonisation of suppliers and subcontractors, and the strengthening of climate-related regulations and stakeholder expectations. Given that a significant portion of SII's greenhouse gas emissions arises from its value chain, the achievement of the Group's targets also depends on the ability of suppliers, cloud providers, landlords and mobility operators to reduce their own carbon footprints.

Under a +4°C scenario based on SSP5-8.5, SII assumes a slower and less coordinated transition towards a low-carbon economy, resulting in continued dependence on fossil fuels, greater climate-related physical impacts and increased volatility in energy markets. In this scenario, energy consumption associated with cooling needs, building operations and digital infrastructure is expected to increase due to more frequent and intense heatwaves. While the long-term share of renewable energy in the global energy mix continues to grow, the transition remains uneven across regions, leading to higher energy costs and greater exposure to fluctuations in electricity prices. SII also assumes increased macroeconomic uncertainty, disruptions in global supply chains, rising insurance costs and higher expenditures related to business continuity and climate adaptation measures. These developments could affect the availability and cost of resources, require additional investments in resilient infrastructure and accelerate stakeholder expectations regarding climate adaptation. As a result, maintaining operational resilience and adapting facilities, working practices, supplier management processes and service delivery models become key assumptions underpinning SII's strategic planning under a high-warming scenario.

The climate resilience analysis supporting the assessment of climate-related risks and opportunities was conducted during the 2025–2026 reporting period, based on the most recent available data.

The likelihood assessment reflects the estimated probability of occurrence of a climate-related risk within the defined time horizon, based on current scientific knowledge, observed trends and the Group's operational exposure.

- **Virtually certain**: The risk is expected to occur in almost all circumstances, with strong evidence of current or recurring occurrence.
- **Very likely**: The risk has a high probability of occurring, supported by consistent trends and repeated observations.
- **Likely**: The risk is more probable than not and may occur under normal operating conditions.
- **More likely than not**: The risk has a moderate probability of occurrence, depending on specific conditions or locations.
- **Possible**: The risk could occur, but there is uncertainty regarding timing, magnitude or exposure.
- **Unlikely**: The risk is not expected to occur under normal circumstances but remains plausible in exceptional situations.
- **Low**: The risk has a very low probability of occurrence and is considered remote at this stage.

Only "Virtually certain" and "very likely" risks are presented in this report. The risks are summarised in relation to the internal analysis of climate change-related risks. Their are classified by time horizon and likelihood.

The analysis is subject to several uncertainties that should be considered when interpreting the results. The main source of uncertainty relates to the level of granularity of the climate risk assessment. The analysis was conducted at a macro-geographical level, using country- and regional-scale climate projections, rather than through detailed site-specific assessments for each SII location. As a result, identified climate hazards and their potential impacts reflect average conditions and trends at national or regional levels and may not fully capture local exposure, vulnerability or adaptive capacity. A detailed assessment of the exposure and sensitivity of assets and business activities to climate risks will be progressively enhanced.

Despite these limitations, the analysis covers the Group's most significant operational sites and critical business processes and has been used to inform the definition of the transition plan, business continuity measures and adaptation actions. The findings have been integrated into strategic decision-making, particularly regarding site selection criteria, building requirements, business continuity plans, flexible working arrangements and climate-related risk management processes. Going forward, SII intends to progressively refine its climate resilience assessment by incorporating more detailed site-level analyses where necessary and proportionate to the identified level of risk.

Although the exact magnitude and timing of future climate impacts remain uncertain, the Group considers that the identified physical and transition risks are sufficiently robust to support current mitigation and adaptation measures and to guide investment and operational decisions aimed at strengthening long-term resilience.

The identification of climate-related risks and opportunities was based on the TCFD recommendations and the CDP Climate Change framework, which served as reference methodologies for the risk assessment. This approach enabled SII to consider both physical and transition risks across its operations, value chain and strategic environment in a structured and internationally recognized manner. The identified risks were subsequently assessed using expert judgement, taking into account SII's specific business model as an engineering and digital services company. The assessment considered the Group's relatively low exposure to industrial production assets and its greater dependence on office buildings, digital infrastructure, employees, subcontractors and client activities. The results were further cross-checked against the outcomes of the Double Materiality Assessment (DMA) to ensure consistency between identified climate-related risks, their potential financial effects and their environmental impacts. Particular attention was paid to risks affecting buildings and workplaces, including heatwaves, flooding, water stress, energy supply disruptions and other climate-related hazards. These risks may affect the integrity and availability of buildings, the health, safety and working conditions of employees, the continuity of operations and, ultimately, the Group's productivity and ability to deliver services to clients.

Risk category	Risk sub-category	Risks	Time horizon	Likelihood	Description of the risk and its effects on SII
Transition risks	Policy and Legal	Change to international law	Short-term	Very likely	Evolving international frameworks (Paris Agreement, SDGs) impose stricter requirements, increasing compliance complexity, operational adaptation needs and associated costs.
	Technology	Data access/ monitoring system	Short-term	Virtually certain	Limited availability and reliability of ESG data reduces reporting accuracy and decision-making capacity; increases compliance risk and operational inefficiencies.
	Market	Transition to low-emission tech	Medium-term	Very likely	Investments required for low-carbon technologies (EVs, sustainable IT) may increase CAPEX and pose implementation challenges, potentially affecting competitiveness.
		Transition to water-intensive low-carbon energy	Long-term	Very likely	Shift to certain low-carbon energy sources may increase water dependency, creating trade-offs between decarbonisation and resource constraints, especially in water-stressed regions.
Physical risks	Acute	Heat waves	Short-term	Virtually certain	Increase in cooling needs, reduced productivity and potential health risks in offices, especially in Southern Europe, India and Morocco; leads to higher OPEX and productivity loss.
		Wildfire	Short-term	Very likely	Risk of damage to buildings and infrastructure, evacuations and operational disruption due to fire, smoke or power outages; impacts business continuity and insurance costs.
			Medium-term		

Risk category	Risk sub-category	Risks	Time horizon	Likelihood	Description of the risk and its effects on SII
		Increased severity of extreme weather events		Virtually certain	Intensification of extreme events (storms, floods, heatwaves) increases physical damage risks and may lead to cascading disruptions across sites, affecting overall business continuity.
	Chronic	Changing in temperature	Short-term	Very likely	Variations in temperature affect employee comfort, increase heating/cooling needs and disrupt IT performance; leads to higher energy costs and productivity loss.
		Heat stress	Short-term	Very likely	Prolonged heat exposure reduces productivity, increases health risks and absenteeism; generates additional HR and operational costs.
		Water stress	Short-term	Very likely	Limited water availability in stressed regions may affect cooling, sanitation and employee wellbeing; may increase operational costs and create potential supply chain disruptions.
		Water quality at basin level	Medium-term	Very likely	Degraded water quality may affect sanitation and operations; can create health, operational and reputational risks, particularly in water-stressed areas.

Governance

[IFRS-S2-6.a.i][TCFDC.1-a]

Effective governance is fundamental to driving climate change action within SII, ensuring strategic oversight and accountability across all levels of the organisation.

Climate responsibilities are integrated into policies, mandates and governance arrangements:

- The CSR & Climate Committee oversees climate issues, the Transition Plan and risks and opportunities. It meets quarterly and combines the main functions of the Group. The progress of the plan, the main climate issues and Climate risks and opportunities are presented to and reviewed by the Executive Committee (EXECOM) at least twice a year.
- A monthly "Common Foundation Meeting" dedicated to CSR and the Management System is held; its purpose is to ensure the implementation and review of climate-related performance indicators, enabling continuous monitoring of progress and adaptation of actions in line with the Group's strategic objectives.
- Climate action is driven by the CSR team which is attached to Global Performance within the Systems & Digital department.
- The Systems & Digital Director handles internal climate change-related resources to the Board level
- The CSR sponsoring Director, member of the Directoire (SII's highest committee), oversees the climate action for the Group
- The President oversees CSR reporting, approves policies and associated resources.

Climate issues are integrated into the work of the Executive Committee and the annual review of the management system.

[IFRS-S2-6.a.ii][TCFD-C.1-a]

To ensure the best decision-making, the Executive Committee is trained on environmental and climate issues thansk to the CSR team. Company-wide training also exists to raise awareness of these issues in all professions.

Climate-related remuneration KPIs are not yet disclosed. SII is currently adapting its reporting processes and plans to enhance disclosures in future reporting periods.

[IFRS-S2-6.b.i][TCFD-C.1-b]

CSR Responsabilities and Roles

Transition plan [E1-1] [E1-2]

[IFRS S2 22 – b – 4]

SII's climate transition plan translates the Group's climate strategy into a structured roadmap to reduce greenhouse gas emissions across its operations and value chain. It supports the gradual alignment of the business model with a low-carbon economy, consistent with the Paris Agreement, the objective of limiting global warming to 1.5°C, and the EU climate neutrality objective by 2050. For a digital services company, the main transition levers relate to buildings, energy, business travel and commuting, purchasing, IT equipment and digital uses.

The plan covers climate change mitigation actions and, where relevant, adaptation measures designed to strengthen the resilience of the Group's activities. It is based on the Group's GHG inventory, the assessment of material climate-related impacts, risks and opportunities, and the decarbonisation levers identified across the business and the value chain.

The transition plan sets out the Group's climate objectives, the main decarbonisation levers, the resources mobilised, and the governance arrangements used to monitor implementation over the short, medium and long term.

While the main decarbonisation levers supporting the achievement of the Group's greenhouse gas emission reduction targets are clearly identified, their respective quantitative contributions are not yet systematically disclosed. To enhance alignment with ESRS requirements, the company will progressively strengthen its approach by assessing and, where feasible, quantifying the expected contribution of each key lever (e.g., energy efficiency, renewable energy sourcing, mobility, and responsible procurement) to overall emissions reductions. This will improve the transparency of the transition plan, support performance monitoring, and provide stakeholders with a clearer understanding of how emission reductions are expected to be achieved over time.

At this stage, the Group has not identified its potential locked-in GHG emissions, nor quantified the financial resources (CapEx and OpEx) associated with the implementation of its transition plan. These elements have been identified as areas for further development and will be assessed and progressively disclosed over the next two years in line with ESRS requirements.

In accordance with the phase-in provisions included in ESRS 1, the Group has applied the transitional relief available under Disclosure Requirement 1-9 for the current reporting period.

The integration of the Transition Plan into strategic planning, financial planning and EU Taxonomy reporting is still being formalised. Additional disclosures are expected in future reporting periods.

Targets related to climate change mitigation [E1-4]

[TCFD-4-a, b & c]

SII has set greenhouse gas reduction targets covering Scopes 1, 2 and 3. These targets are the main benchmark used to assess the consistency of the transition plan with a 1.5°C pathway.

The Group's targets are structured across the short, medium and long term and are supported by policies and actions covering energy efficiency, electricity sourcing, sustainable mobility, sustainable procurement, awareness and training, and Sustainable IT practices.

These reduction targets have been developed using the Science Based Targets initiative (SBTi) methodologies and tools, including the SBTi target-setting tool and the Net Zero tool. As such, these targets are science-based and aligned with 1.5°C and Well-below 2°C scenarii. They will be submitted to SBTi during the next fiscal year. Scope 2 targets have been calculated with location-based method. They follow the absolute contraction approach, ensuring a direct reduction in emissions over time, and are calculated based on the Group's fiscal year 2023–2024 emissions baseline.

The baseline year used for greenhouse gas emissions targets has been selected as a representative reference period reflecting normal business operations. It corresponds to a year without significant structural changes, exceptional events, or anomalies that could materially distort emissions levels. This ensures that the baseline provides a reliable and consistent benchmark for monitoring performance over time.

The quantitative targets set every five years below provide the main milestones of the Group's decarbonisation trajectory.

The base year's metrics are provided in the section "Metrics related to climate change".

	Scopes	Absolute & gross value (tCO2e)	Reduction rate	Scenario	Coverage of GHG inventory
2030	Scopes 1 & 2	3,114	-42%	1.5°C	100%
	Scope 3	23,427	-25%	Well below 2°C	100%
2035	Scopes 1 & 2	1,986	-63%	1.5°C	100%
	Scope 3	19,523	-37.5%	Well below 2°C	100%
2040	Scopes 1 & 2	1,342	-75%		100%
	Scope 3	10,933	-65%		100%
2045	Scopes 1 & 2	805	-85%		100%
	Scope 3	7,809	-75%		100%
2050	Scopes 1 & 2	537	-90%	1.5°C	100%
	Scope 3	3,124	-90%	1.5°C	100%

These targets combine absolute emissions reduction and carbon intensity monitoring and are used to steer implementation, prioritise actions.

Using 2023-2024 as the baseline year, SII monitors both absolute emissions and carbon intensity per full-time equivalent in order to reflect overall footprint trends and relative carbon efficiency.

The targets cover 100% of the Group's GHG inventory and are based on an internal methodology drawing on recognised climate standards.

The projected emissions trajectories reflect expected decarbonisation efforts independently from potential increases or decreases in headcount.

A formal assessment of the consistency between GHG reduction targets and inventory boundaries is currently being documented.

Scope and Governance of the Transition Plan

[IFRS S2 22 – b – 4] [IFRS-S2-6.a.v][TCFD-C.1-a]

Monitoring is carried out by the CSR & Climate Committeebased on annual indicators (scopes 1, 2 and 3, carbon intensity, share of renewable energies). The objectives and the transition plan are reviewed annually and validated by the Executive Committee. Financial incentive mechanisms linked to climate objectives are in place for certain positions of responsibility, including the Executive Committee. The transition plan was approved by the Executive Committee on March 31, 2025.

[IFRS S2 22 – b – 7]

The scope of the transition plan covers the following entities: Metanext, SII Belgium, SII Canada, SII Chile, SII Colombia, SII Czech Republic, SII Deutschland, SII France, SII India, SII Italy, SII Morocco, SII Netherlands, SII Poland, SII Romania, SII Spain, SII Switzerland, SII Technologies, SII UK, and SII USA. AIRTECH and Artificial are integrated inside SII France, SII UK, SII Spain, SII Technologies and SII Deutschland.

Frameworks Followed

SII's transition plan is based on the main international climate frameworks:

- **Net Zero Initiative:** reduction of direct and indirect emissions, contribution to the development of low-carbon solutions, and support for carbon sequestration projects.
- **CSRD / ESRS E1:** integration of European climate reporting requirements, including the disclosure of absolute gross emissions reduction targets.
- **SBTi Corporate Net-Zero Standard:** establishment of short- and long-term emissions reduction targets covering Scopes 1, 2, and 3, aligned with a 1.5°C pathway.
- **IEA "Net Zero Emissions by 2050" Scenario:** adoption of a progressive decarbonization pathway leading to net-zero emissions by 2050

CSR Strategy addresses climate change

SII's CSR strategy tackles climate-related objectives under the "Develop a Digital and Sustainable World" pillar.

- Developing Sustainable IT

SII promotes more sustainable, low-carbon and inclusive digital practices through eco-design training and the rollout of "My Project Impact". For FY 2026-2027, the Group targets at least 150 employees trained in digital eco-design and deployment of MyPI in at least six additional international subsidiaries with more than 30 employees.

- Reducing the carbon footprint of operations

SII also aims to reduce the carbon footprint of its operations. For FY 2026-2027, the Group targets a carbon intensity of 2 tCO_2e/FTE.

- Promoting digital empowerment and inclusion in local communities

This pillar also supports employee engagement and local communities through two environmental events and contributes to 12 United Nations Sustainable Development Goals.

Environmental management (ISO 14001)

[GRI 302-1]; [GRI 306-2]; [GRI 306-3]

For many years, SII group has implemented a proactive environmental strategy across its operations, aimed at continuously improving the environmental performance of its activities and reducing associated impacts. The Group's Environmental Management System (EMS) is based on environmental risk analysis, regulatory compliance monitoring and a continuous improvement approach. Its is included inside the Integrated Management System aligned with the ISO 14001 standard, for which management is responsible for ensuring effectiveness and continuous performance improvement. This system provides a structured framework to manage environmental issues across the Group's operations and supports the deployment of harmonised environmental practices within subsidiaries and agencies.

The IMS is designed to address several key objectives that reflect both SII's operational challenges and the expectations of its stakeholders:

- **Economic:** controlling and optimising energy consumption and carbon footprint, promoting waste recycling through selective collection and preventing pollution;
- **Competitive:** demonstrating to clients and partners the Group's commitment to environmental responsibility and sustainable practices;
- **Social:** strengthening awareness and engagement among employees, applicants and institutional stakeholders regarding environmental issues;
- **Regulatory:** anticipating and complying with evolving environmental regulations and standards;
- **Managerial:** mobilising employees around a shared environmental approach through awareness initiatives, training and operational involvement.

To support this governance framework, several countries including France, Poland, Germany, Romania, Colombia and Spain have appointed dedicated representatives responsible for environmental matters and have implemented formal environmental policies aimed at reducing the environmental impact of local operations.

Environmental objectives are monitored through dedicated indicators, measurements and control mechanisms. The actions implemented as part of this continuous improvement process are reviewed annually during management review meetings in order to assess performance and define new priorities.

In addition, SII group regularly organises international CSR initiatives to engage subsidiaries and employees in environmental challenges. During the last financial year, two international campaigns focused on environmental awareness were conducted during Mobility Week and Digital Clean Up Day.

ISO 14001-certified entities are committed to a continuous improvement approach to environmental performance. During fiscal year 2025-2026, six Group entities held this certification: SII Colombia, SII France, SII Germany, SII Poland, SII Romania and SII Spain, bringing the share of ISO 14001-certified Group entities to 55%.

ISO 14001 provides the SII Group with an internationally recognized framework for structuring its Environmental Management System and continuously improving its environmental performance. Through their Environmental Management Systems, certified entities implement processes to monitor and assess their environmental performance and deploy actions aimed in particular at optimizing resource use, reducing waste generation and managing the environmental impacts associated with their activities.

ISO 14001 certification therefore serves as a structured framework that supports the continuous improvement of environmental practices and processes across the Group. At this stage, SII has not established any specific medium- or long-term target relating to the deployment of this certification, nor any associated dedicated action plans. The approach is primarily based on the continuous improvement of environmental practices within certified entities.

Sustainable IT

The future of IT is directly linked to its sustainability in social, environmental and economic domains.

Digital technology has deeply transfigured the actual world we live in. On the one hand, by creating infinite opportunities to improve people every day life (in their safety, health and social connexions), but also to observe and preserve the ecosystems. On the other hand, by increasing the risks linked to its use (cyberattacks, misinformation, addiction, digital divide), but also the depletion natural resources and energy, and the associated impact on the environment.

SII group has taken its responsibility on these major stakes, involving in the Sustainable IT ecosystem:

- SII group is a signatory of Planet Tech Care community (https://planet-techcare.green/) which aims to promote and accompany actions to reduce the environmental impact of digital technology.
- It is involved in Numeum's Sustainable IT program,
- Since July 19th, 2022, SII Group is a signatory of the *Numérique Responsable Charter* supported by the INR (Institute for Sustainable IT) https://charter.isit-europe.org/signataires-charte-nr/fiche-signataire/?lang=fr_FR&id=422.

The Sustainable IT approach is part of the Group's CSR strategy, and is piloted by the Sustainable IT Expert of the CSR team.

The integration of Sustainable IT in the CSR global strategy ensures its consistency, and permits an efficient operational management at Group level, relying on the CSR managers, coordinators and contact points)

The commitment to sustainable IT is divided into three main paths, and a tool:

Theses subjects are illustrated further in this document.

Metrics related to climate change

[TCFD-4-a, b & c]

GHG inventory [E1-6]

In early 2025, SII engaged Greenly to support the preparation of its Group greenhouse gas inventory. As part of this process, the FY 2023-2024 inventory was recalculated for the main entities already covered (including SII France, SII Poland, SII Technologies, SII Romania and SII Spain) and extended to the other subsidiaries. This first Group-wide inventory provides the baseline for the Group's climate transition planning and for the monitoring of gross Scope 1, Scope 2, Scope 3 and total GHG emissions.

The GHG inventory is prepared in accordance with the GHG Protocol and supported by Greenly's carbon accounting platform, ensuring alignment with recognized international standards. The methodology relies on a combination of activity-based and spend-based approaches, depending on data availability, with approximately 33% of 2025-2026 emissions calculated using activity data, reflecting a continuous improvement in data accuracy.

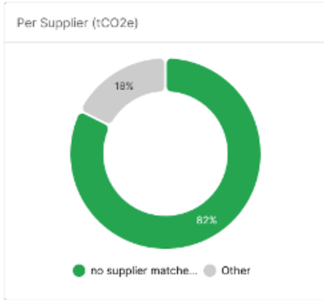
The inventory covers all three scopes and is based on a comprehensive dataset including accounting data, building information, and operational activity data (e.g. business travel, IT assets, vehicle fleet). Emissions are calculated using recognized emission factor databases (e.g. ADEME Base Empreinte, IEA, Exiobase, IPCC), with detailed methodological assumptions available within the Greenly platform.

While this approach ensures robustness and consistency across reporting periods, the Group acknowledges that further transparency can be provided. Going forward, additional disclosures will clarify the respective use of primary versus secondary data, the treatment of estimates, and the key assumptions applied across scopes and entities.

The Group calculates its GHG emissions on a scope that includes the subsidiaries it acquires control of.

SII primarily uses revenue-based intensity metrics (tCO_2e per € revenue) to reflect overall carbon efficiency in relation to business activity, complemented, where relevant, by employee-based metrics (tCO_2e per FTE) to capture operational efficiency.

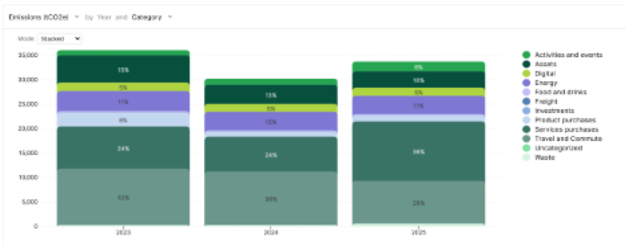
The supplier emissions analysis shows that a significant proportion of Scope 3 emissions cannot yet be allocated to a specific supplier due to limitations in the underlying procurement data. At supplier level, 82% of emissions are currently associated with purchases for which no supplier matching is available, while 18% are allocated to identified suppliers. These results highlight the importance of improving supplier data quality and traceability in order to enhance the accuracy of emissions attribution and support targeted supplier engagement initiatives.



No significant events or changes in circumstances affecting the Group's greenhouse gas emissions inventory were identified between the reporting date and the date of publication of the financial statements. Consequently, no material impacts on the reported GHG emissions have been identified during this period.

Monitoring of Transition Plan

Compared to 2024-25, overall GHG emissions are increasing at a group level. In detail, gross scope 3 emissions are up (10%), mostly due to a recategorisation of rents for buildings without operational control inside the category Upstream leased assets (compared to last year where they were categorize as no impact), an increase in emissions due to activities and events and waste. Scope 2 decreases by 40% and scope 1 increases by 3% due to a better emissions tracking this year.



Below is the breakdown of GHG emissions according to the 3 scopes and by regulatory categories at Group level:

RISK			CLIMATE CHANGE				
Issues	Policies	TCFD Metric Category	Indicators	Units	3/31/2024 Base year	3/31/2025	3/31/2026
Climate change mitigation and adaptation	SII CSR strategy SII Transition plan	GHG Emissions	Carbon intensity per FTE	T.eq.CO2/ FTE	3.38 3.33*[1]	2.12 2.55*	3.19 2.24*
			Carbon Intensity by Revenue	kg.eq.CO_2/ k€	38.6* 32.6	28.3* 20.1	24.3* 28.19
			Gross GHG Scope 1 Emissions	T.eq.CO_2	2 742	4 028	4 150.8
			Gross GHG Scope 2 emissions – location-based	T.eq.CO_2	2 627	3 077	1 836.8
			Gross GHG Scope 2 emissions – market-based	T.eq.CO_2	2 165	2 043	1 747.8
			Gross GHG Scope 3 Emissions	T.eq.CO_2	31 237	25 123	27 550.7
			1. Purchased goods and services	T.eq.CO_2	13 853	10 266	12 828

1 Change of method with the use of the Greenly platform

RISK	CLIMATE CHANGE				
	2.Capital goods	T.eq.CO_2	4 029	3 139	2 552
	3. Fuels and energy activities not included in scope 1 or 2	T.eq.CO_2	1 501	1 703	1 496
	4. Upstream transportation and distribution	T.eq.CO_2	37	41	40
	5. Waste generated in operations	T.eq.CO_2	228	242	545
	6. Business travel	T.eq.CO_2	6 451	5 498	1 379
	7. Employee commuting	T.eq.CO_2	3 306	3 342	2 884
	8. Upstream leased assets	T.eq.CO_2	1 832	892	5 826
	9. Downstream transportation and distribution	T.eq.CO_2	0	0	0
	10. Processing of sold products	T.eq.CO_2	0	0	0
	11. Use of sold products	T.eq.CO_2	0	0	0
	12. End-of-life treatment of sold products	T.eq.CO_2	0	0	0
	13. Downstream leased assets	T.eq.CO_2	0	0	0
	14. Franchises	T.eq.CO_2	0	0	0
	15. Investments	T.eq.CO_2	0	0	1
	Total GHG emissions – location-based	T.eq.CO_2	36 606	32 228	33 538.3
	Total GHG emissions – market-based	T.eq.CO_2	36 012	30 892	33 458.4

Key Performance Indicator (KPI)

** Indicator based on SII France perimeter*

Energy consumption and mix [E1-5]

Certain entities within the Group use renewable electricity contracts supported by Guarantees of Origin or equivalent energy attribute certificates. However, information relating to these contractual instruments is not yet collected through a dedicated Group-wide reporting process. SII is currently implementing procedures to centralise the collection and monitoring of these certificates, with enhanced disclosures expected from FY 2026-2027 onwards.

The table below records the energy consumption, and covers nuclear, renewable and fossil sources, for the different forms of energy used at SII: electricity, fuel for vehicle fleet, heating networks and gas (for heating).

RISK			CLIMATE CHANGE				
Issues	Policies	TCFD Metric Category	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Sustainable use of resources /energy efficiency	SII CSR strategy SII Transition plan Energie efficiency plan SII		**Total energy from fossil sources**	MWh	N/A	N/A	4 502.6
			% of fossil sources in total energy consumption	%	N/A	N/A	44
			LPG, diesel and gas oil (crude oil and petroleum products)	MWh	N/A	N/A	2066.2***
			Natural gas	MWh	N/A	635.6	177.1
			Purchased electricity from fossil sources	MWh	N/A	N/A	2 318.8
			Purchased heating from non-renewable sources	MWh	N/A	N/A	0
			Purchased cooling from non-renewable sources	MWh	N/A	N/A	0
			Total energy consumption from nuclear sources	MWh	N/A	N/A	2 060

RISK		CLIMATE CHANGE				
		% of energy consumption from nuclear sources in total energy consumption	%	N/A	N/A	20
		Total energy consumption from renewable sources	MWh	N/A	1 651.73	3 604.2
		Fuel consumption for renewable sources including biomass, biogas	MWh	N/A	N/A	0
		Purchased electricity from renewable sources	MWh	N/A	1 639.2	1 610.5
		Purchased heating from renewable sources	MWh	N/A	N/A	1 993.7
		Purchased cooling from renewable sources	MWh	N/A	N/A	0
		Consumption of self-generated renewable electricity	MWh	N/A	0	0
		% of electricity from renewable sources	%	N/A	24.9* 28.3°	13* 42
		% of total energy from renewable sources	%	17.8* 5.9	19.9* 24.6°	13* 35
		Total energy consumption related to own operations	MWh	1 484.4* 6 150.9	1 932.9* 6 662.6°	2 374.2* 10 186.5
	Transition risks	Total amount of purchased energy	k€	N/A	N/A	849.79

Key Performance Indicator (KPI)

** Indicator established on SII France perimeter.*

*** Indicator based on SII Technologies (Germany), SII SII Belgium, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Poland, SII Czech Republic and SII Romania, i.e. 96.7% of the group scope as of 31/03/2023.*

**** Indicator established on SII Poland perimeter.*

Indicator established on the perimeter SII France, SII Spain, SII Romania

Corrected data for the fiscal year 2023-2024.

°Indicator established on the Group scope. For SII Poland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII France, Metanext the data are calculated on actual consumption. For SII Colombia, SII USA, SII Italy, SII Chile, SII UK and SII Canada, the data are estimated using Greenly. SII Deutschland estimated these consumptions in relation to its own consumption last year

Other metrics

RISK				CLIMATE CHANGE			
Issues	Policies	TCFD Metric Category	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Sustainable IT	SII CSR strategy SII Transition plan		% of entities committed to a sustainable IT approach	%	71	84 (1)	84 (1)
			% of purchased eco-labelled PC	%	98,8* 57.67**	98.05* 85.94(1)	97.87* 89.49(1)
			% of purchased eco-labelled screens	%	99,5* 63.07***	99.5* 75.37(1)	90.43* 73.97(1)
			% of sustainable IT awareness	%	N/A 76.22 (2)	84.9* 49.61	83* 50.7(1)
		Climate-Related Opportunities	**Number of developers trained on the software eco-design framework**	Number	47*	98*	130*
			Number of projects analysed via My Project Impact	Number	N/A	N/A	44(1)
Climate change mitigation and adaptation	SII CSR strategy SII Transition plan		Number of subcontractors engaged in climate disclosure	Number	N/A	N/A	29
		Transition risks	Amount spend in subcontractors engaged in climate disclosure	k€	N/A	N/A	4006.76
		Physical risks	% of revenue derived from providing services to fossil fuel companies	%	N/A	N/A	1.24
		Capital Deployment	Amount spend in climate-related R&D	k€	N/A	1 955	1 172
Certification and external assessments	SII Management Policy		EcoVadis "Environment" score out of 100	Score	80	86	80
			% of ISO 14001 certified entities	%	45	55	55
			% of employees working at ISO 14001 sites	%	N/A	N/A	89

Key Performance Indicator (KPI)

** Indicator established on the SII France perimeter.*

The scope of the eco-design training has been extended to all developers and architects of SII France, whereas in the previous year the scope of training was only for R&D developers and architects

*** Indicator established on the perimeter SII France, SII Poland, SII Germany, SII India, SII Romania, SII Technologies, SII United Kingdom, SII United States, SII Belgium, SII Colombia, SII Spain, SII Switzerland.*

Indicator established on the perimeter SII France, SII Poland, SII Germany, SII India, SII Romania, SII Technologies, SII United States, SII Belgium, SII Colombia, SII Spain, SII Switzerland.

1 Indicator established on the Group scope, based on the data reported by the various subsidiaries according to their access to the data

2 Indicator established on the perimeter SII France, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Switzerland

3 Indicator established on the Group scope, based on data reported by the various subsidiaries according to their access to the data, with the exception of SII Canada and SII UK.

4 Indicator established on the scope of SII Technologies (Germany), SII Colombia, SII Spain, SII France, SII India, SII Netherlands, SII Romania, SII United Kingdom.

Actions related to climate change [E1-3]

All the actions describe in the Mitigation and Adaptation parts are part of our Transition Plan and so are applied at the group level. The actions described below are not related to monetary values because the SII group has not yet implemented this data. The quantification of resources required to implement decarbonisation actions and the monitoring of achieved and expected emission reductions are currently being strengthened.

Mitigation

Actions and resources related to energy (Scope 1 & 2)

Today, the energy crisis has become a tangible reality, the concrete repercussions of which can be seen even in our daily lives. In this context, energy sobriety is no longer an option. As an IT services company, SII group plays a key role in achieving this goal. The current crisis requires the group to move forward with an immediate reduction in energy consumption, by immediately implementing collective sobriety measures.

SII group has called on all its subsidiaries to implement an Energy Efficency Plan.

Thus, several actions have been put in place in response to the group's Energy Efficency Plan:

- The choice of high-performance, intelligent, more environmentally friendly buildings that are as close as possible to customers to limit employee travel, with the selection criteria for selecting certifications such as Leed Platinum (SII Chile), BREEAM (SII Ile-de-France, Metanext, SII Auvergne-Rhône-Alpes, SII Nouvelle-Aquitaine), HQE (SII Ile-de-France) or buildings built partly of wood (SII Ouest).
- The commitment to an approach to monitoring and managing energy consumption, including a more precise setting of temperatures, particularly during the summer and winter seasons.
- The privileged use of renewable energies with a guarantee of origin.
- Raising employees' awareness of good practices for using the electrical and electronic equipment in their possession.
- Renewal of the equipment fleet only if necessary, and by favouring the purchase of eco-responsible equipment.
- The implementation of energy audits for our largest entities (SII France, SII Poland, SII Spain, SII India, SII Germany)
- Raising employees' awareness of the benefits of choosing a soft mode of transport for their travel.
- The group also has a tool for monitoring energy consumption invoices.

The sobriety of uses is also an axis for mitigating the GHG emissions inherent in mobility. SII works on:

- The use of conference call systems, videoconferencing and IP telephony are effective alternatives to avoid certain trips;
- The deployment of teleworking in subsidiaries (SII France, SII Technologies, SII Deutschland, SII Morrocco, SII Canada, SII Spain, SII India, SII Poland, SII Romania, Metanext, SII UK, SII Belgium, SII Netherlands, SII Chile, SII Czech Republic, SII Switzerland, SII Italy);
- Changing energy-efficient servers (SII Romania, SII Colombia)
- The implementation of an energy efficency plan.

Actions and resources related to sustainable IT

[GRI 306-2]; [GRI 306-3]; [GRI 306-4]; [GRI 302-1]

This year, 84% of the Group's subsidiaries are committed to a Sustainable IT approach, each having deployed at least one of the following projects:

- Software eco-design: projects focused on eco-designing digital services to reduce their environmental impacts.
- Extending the life of IT equipment: initiatives implemented to extend the useful life of IT equipment (internal repairing & upgrades, donation of aged equipment, etc.)
- Responsible data hosting: responsible data hosting practices with an environmental focus (green certification, energy efficiency of datacenters and cloud providers, etc.)
- Measures to reduce the energy consumption of the IT infrastructure: initiatives focused on improving energy efficiency across servers, networks, or end-user devices (IT energy policies, infrastructure upgrade plans, etc.)
- Optimize data storage with data lifecycle management: practices such as regular data archiving, deletion of obsolete files, and storage tiering are implemented (events, data management policies, storage guidelines, etc.)
- Other green IT initiatives (innovation in IT for Green, IT for Human domains, etc.)

As an example, SII Headquarters has been leading during this fiscal year a great project to renew its IT infrastructures, including:

- Datacenters unification in a global architecture
- Servers colocation in a responsible provider's premise
- Renewing oldest items to improve energy efficiency
- Rationalisation of network and security equipment

Actions and resources related to low-carbon mobility

Home-to-work travel and business travel account for 13% of SII's GHG emissions. Mobility is therefore a major lever for decarbonising its activities through the transition to low-carbon mobility and the sobriety of uses.

In order to promote low-carbon mobility, the Group has implemented the following actions:

- The deployment of policies and guides relating to business and personal travel in order to promote sustainable modes of travel (SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII Netherlands, SII Belgium, SII Chile, SII Colombia, SII Technologies, SII

Romania, SII UK, SII Spain, SII India, SII Italy, SII Sweden, SII Ukraine);

- The organizational culture is adapted to promote meeting times compatible with train schedules in order to facilitate ecological travel (SII Italy, SII Poland, SII Romania, SII Sweden, SII Belgium, SII Spain)
- Reimbursement of public transport costs for subsidiaries (up to 100% for SII France, Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic);
- The switch to electric or hybrid vehicles (SII France, SII Deutschland, SII Technologies, SII Belgium, SII Spain, SII Romania).
- Carpooling is promoted via dedicated applications (SII Poland, SII Romania, SII Sweden, SII Ukraine). For example, Poland has set up an internal "SII Carpooling" platform allowing employees to publish their trips in order to carpool.
- At SII France, SII Colombia and SII Czech Republic, the employees have been trained in eco-driving in orger to mitigate emissions related to their travel.
- The establishment of accommodating infrastructure: facilities for cyclists and/or provision of charging stations dedicated to employees' vehicles (SII France, SII Poland, SII Technologies, SII Spain, SII Canada, SII Netherlands);
- The implementation of the sustainable cycling mobility package for SII France and Metanext and similar initiatives at SII Canada (discount on self-service bike subscription) and SII Belgium (mobility budget). SII Poland also offers cycling employees a bicycle repair station equipped with a pump and basic repair tools, all close to the bicycle parking spaces available at the workplace. Some subsidiaries also provide bicycles for commuting or business trips (e.g. Germany and SII Belgium);
- SII France: Nantes location is labelled a pro-bike employer and obtains a silver medal: training, awareness, safety, repair and tooling workshop, etc.
- Events for all the Group's subsidiaries throughout the year to promote low-carbon modes of transport such as European Mobility Week or May by Bike.

electrical terminals in Spain

Actions and resources related to sustainable procurement

This year, SII group has shifted predominantly to renewable energy and modernized a large part of its vehicle fleet with hybrid or electric vehicles, and made energy efficency a top priority.

Sustainable Procurement Charter

The dynamic of sustainable procurement has also been instaured, in particular with the support of the group's new Sustainable Procurement Charter.

By signing our Sustainable Procurement Charter, suppliers and subcontractors undertake to respect fair and ethical behaviour in accordance with the basic principles of sustainable development. Our Charter was revised in 2022 to better reflect our environmental, social and ethical commitments. In line with this approach, audits of our subcontractors on CSR issues have been set up as well as dedicated questionnaires. In addition, some of our subsidiaries have a health and safety policy that covers their subcontractors.

Sustainable Procurement Code of Conduct

To strengthen the integration of sustainability requirements within its value chain, SII has formalized a Supplier Code of Conduct for Sustainable Procurement, establishing a clear and comprehensive framework of expectations applicable to all subcontractors and suppliers. This document defines the minimum ESG requirements, including strong climate-related commitments. In particular, suppliers are expected to measure and disclose their greenhouse gas (GHG) emissions in line with the GHG Protocol, implement concrete actions to reduce their environmental impact, and set science-based emission reduction targets where possible.

The Code also promotes a proactive approach to climate management, encouraging suppliers to adopt energy efficiency measures, reduce waste, develop eco-designed solutions, and contribute to climate change mitigation across their operations and value chain. Beyond environmental aspects, the document ensures a comprehensive coverage of ethical, social and governance requirements, fostering alignment with international standards and continuous improvement practices.

By formalizing these expectations, SII enhances transparency, harmonizes supplier practices across all geographies, and provides a solid foundation for supplier evaluation, engagement and continuous improvement within its responsible purchasing strategy.

Climate questionnaire

SII has deployed a dedicated climate assessment questionnaire, send via Greenly plateform, to strengthen the integration of climate considerations within its value chain. This questionnaire is systematically sent to its subcontractors to collect detailed data on their greenhouse gas (GHG) emissions, as well as to assess their level of maturity on climate-related topics. It covers key dimensions such as the existence and completeness of their carbon footprint (Scopes 1, 2 and, where available, Scope 3), the definition of emission reduction targets, alignment with recognized frameworks such as the Science Based Targets initiative (SBTi), and the implementation of a formal transition plan.

Beyond data collection, this approach enables SII to better identify climate risks within its supply chain, segment suppliers according to their level of maturity, and define targeted engagement actions. It also supports the progressive improvement of suppliers' environmental performance by encouraging them to structure their climate strategy, enhance transparency, and align with best practices.

Adaptation

Since our transition plan just get published, some measures are already in place, but others have yet to be implemented. This is why the section on adaptation is less detailed than the section on mitigation.

Actions and resources related to eco-design and IA

Climate change adaptation implies the introduction of eco-design approach in our services. This continuous improvement requires both generic and specific skills, and the definition of indicators and tools for their management.

To initiate eco-designed projects at SII, this year were trained 130 developers and software architects at SII France thanks to the internal training course:

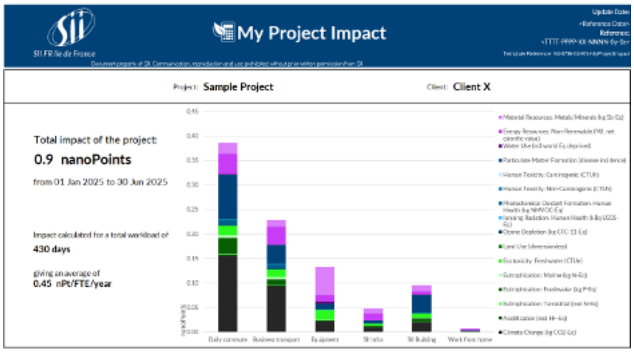
- 5 e-learning modules (~0.5 day), covering all eco-design topics—from fundamentals to operational implementation in projects. This training was updated this year and is available in both French and English across all subsidiaries.
- Practical half-day workshops led by four SII experts for groups of 6 to 12 participants: applying recommendations to a concrete case study, with discussion and feedback sessions.

SII has internally deployed a new version of My Project Impact, the tool used to assess the environmental impact of a service or project. This release provided an opportunity to:

- introduce the 16 criteria assessment recommended by the PEF method;
- adopt the EcoInvent database, leveraging a consistent and widely recognized source for most datasets within the My Project Impact scope.

This tool takes into account all areas of significant impact related to our activities, and aims to:

- Help raise awareness and foster engagement among SII teams;
- Support decision-making regarding project organization, potentially in collaboration with the Group's clients. This expands the eco-design approach, applying it not only to the digital product but also to the intellectual services delivered.



As part of its approach to AI systems, SII group has established an internal ecosystem to promote the responsible development and use of artificial intelligence :

- Awareness modules are available on SII's internal learning platform to encourage the responsible use of AI systems.
- The AI Committee (SII Solutions, Security, GDPR, CSR, and Legal teams) defines GO/NO-GO criteria and requirements for deploying AI solutions within employees' daily digital environment and projects.
- AFNOR Spec 2314 ("Frugal AI") has been integrated into several R&D projects, including AI model development, to raise awareness and promote best practices across R&D teams.
- The use of the Copilot AI system, available to employees within the Office 365 Cloud Suite, is closely governed and monitored.

Actions and resources related to trainings

This participation in climate change mitigation at the SII level is also reflected in regular awareness-raising and actions to inform employees of the right behaviours to adopt (SII France, SII Poland, SII Deutschland, SII Romania, SII Technologies, SII Chile, SII Colombia, SII Spain, SII India, SII Canada, SII Morocco, SII UK).

SII group has developed and distributed several mandatory e-learning modules internally using the digital 360 Learning tool:

- An climate training available for the entire group to provide the fundamentals of climate change and adaptation that will be mandatory for SPOCs next year. This program which covers:
  - Understand the mechanisms of climate change, its causes, its impacts, and future scenarios.
  - Identify regulatory issues (CSRD, Paris Agreement, Climate & Resilience Law, international standards).
  - Differentiate mitigation, adaptation, and resilience, and know how to apply them to the company's contexte.
  - Reconize climate-related risks (physical and transition risks) for people, sites, operations, and the value chain.
  - Know SII's climate strategy and transition plan, including its GHG reduction and resilience objectives.
  - Take concrete action as an ambassafor: individual levers, project levers, site levers, mobility levers.
  - Support the diffusion of climate culture within teams through simple and practical messages.
- An awareness of Sustainable IT (available in French and English), mandatory for all employees, covering:
  - Global issues (environment including climate, society, economy) linked to digital technology.
  - The specific characteristics of the digital industry (rare earths, exponential growth, hardware/software obsolescence, real/real obsolescence, etc.).
  - Levers for action: meeting the right needs, equipment life-cycle management, eco-actions, eco-design, etc.

- Raising awareness of Sustainable Communication, with ideas and recommendations for digital communication and events.

- An introduction to Digital Accessibility, presenting and illustrating the RGAA 4 standard, aimed at developers, interface designers and digital content creators.

A wide range of awareness-raising workshops and initiatives were carried out across SII group to engage employees on environmental topics:

- **Climate Fresk workshops** organized by SII Est and SII Atlantique
- **Energy sobriety escape game** developed and rolled out by SII France
- **Group-wide Mobility Week**, as part of the Sustainable Mobility Challenge, promoting low-carbon mobility (cycling, walking, carpooling, public transport) through global and local initiatives
- **Sustainability conferences** on low-carbon travel and innovative R&D projects: *DECO*: optimizing energy exchanges in decentralized communities and *EBUS*: rethinking electric bus charging
- **Environmental initiatives**: green-area cleanup near Bydgoszcz and educational activities during a children's picnic in Gdańsk focused on environmental protection and responsible waste management and campaigns to reduce digital and environmental footprints

These initiatives collectively strengthened awareness and fostered employee engagement on sustainability topics across the Group.

Actions and resources related to buildings

SII group is working to modernize its premises in order to reduce its energy consumption and all the new buildings are chosen for having a low carbon impact. HVAC (heating, ventilation, air conditioning) equipment is chosen and used efficiently and the energy consumption of lighting systems is constantly reduced. Work surfaces and IT equipment are also optimized.

Thus, several actions have been put in place in response to the group's Energy Efficiency Plan:

- The choice of high-performance, intelligent, more environmentally friendly buildings that are as close as possible to customers to limit employee travel, with the selection criteria for selecting certifications such as Leed

Platinum (SII Chile), BREEAM (SII Ile-de-France, Metanext, SII Auvergne-Rhône-Alpes, SII NouvelleAquitaine), HQE (SII Ile-de-France) or buildings built partly of wood (SII Ouest).

- The strategy includes prioritizing energy-efficient and well-insulated buildings, which reduces heating and cooling needs, and optimizing air-conditioning systems to improve performance.
- The commitment to an approach to monitoring and managing energy consumption, including a more precise setting of temperatures, particularly during the summer and winter seasons (such as in Romania with maximum 19°C in winter and 26°C in summer).
- The privileged use of renewable energies with a guarantee of origin.
- Raising employees' awareness of good practices for using the electrical and electronic equipment in their possession through training sessions.
- The group also has a tool for monitoring energy consumption invoices.

Finally, SII group is transparent and its reporting on its consumption of renewable or non-renewable energies makes it possible to see positive changes and developments thanks to energy and/or carbon audits.

GHG removal [E1-7]

SII does not purchase any carbon credits as part of GHG absorption and mitigation projects.

In fact, the Group does not currently have any greenhouse gas absorption or storage projects, either in its direct operations or within its upstream and downstream value chain. As a result, no data on GHG removals or storage volumes are tracked, measured or published. Similarly, the company does not use any carbon removal methodology, calculation assumption or reference framework.

In addition, the company does not finance any climate change mitigation projects based on the purchase of carbon credits outside its value chain. No carbon credits have been acquired, verified or cancelled during the reporting period, and no commitments or intentions for future acquisitions have been identified to date. As a result, no information on carbon credit volumes or associated certification standards is available.

The company has not defined or communicated a carbon neutrality ("net zero") target. It therefore does not have a methodological or operational framework to neutralise any residual emissions, either through internal removals or through actions within its value chain.

Finally, SII group has not made any public claims of greenhouse gas neutrality involving the use of carbon credits. As such, no analysis of the consistency between such claims and emission reduction targets, nor any assessment of the quality or integrity of carbon credits, is applicable.

At this stage, the company is focusing its climate strategy on directly reducing its greenhouse gas emissions and is not mobilizing levers related to absorption or carbon credits. It reserves the right to develop these approaches in the future.

Internal carbon pricing [E1-8]

SII does not applies internal carbon pircing schemes.

1.2.2. Circular Economy and resources [E5]

In a context characterized by the increasing scarcity of natural resources, the development of circular economy principles, and growing regulatory and stakeholder expectations, SII group recognizes sustainable resource management and waste prevention as major environmental challenges.

SII group is committed to optimizing the use of resources associated with its activities, promoting the reuse and recycling of equipment, and reducing waste generation. These commitments are part of a continuous improvement approach aimed at limiting the environmental footprint of its activities and contributing to the transition towards a circular and sustainable economy.

Presentation of the context, impacts, risks and opportunities [E5-IRO-1] [E5-SBM-3]

To better understand the challenges related to resource preservation and the development of circular practices, SII group conducted a double materiality assessment to evaluate the potential impacts of its activities on the use of raw materials, equipment management and waste generation, as well as the potential financial consequences arising from these matters.

This assessment enabled the identification of the key impacts, risks and opportunities (IROs) associated with these topics and helped determine the most relevant action levers to support the transition towards a circular economy and the preservation of natural resources.

Risk or opportunity	ID IROs	IRO's description	Time horizon	Value chain stages
Risk	E22	Increased costs of treating all waste (WEEE, organic waste, plastic waste, etc.)	short term	Own operation
Positive impact	E24	Measures taken to prevent waste generation	mid-term	Own operation
Positive impact	E35	Implement and strengthen sustainable sourcing for goods and services purchased by the Group	mid-term	All
Risk	E39		short term	Upstream value chain

Risk or opportunity	ID IROs	IRO's description	Time horizon	Value chain stages
		Costs of decontamination and compensation of waste that may be reflected in the price of goods and services purchased by the Group		
Risk	E43	Long-term sustainability of models due to the availability of resources	short term	Upstream value chain
Positive impact and opportunity	E52	Developing eco-designed solutions that promote the circular economy	mid-term	All
Risk	E76	The extraction of rare materials for the manufacture of electronic components can lead to shortages and pressure on raw material prices.	short term	All

Policy on resources and waste to reduce impacts [E5-1]

Waste generation is an inherent consequence of any economic activity. However, the implementation of appropriate management practices and the use of innovative solutions can help limit resource consumption, promote resource reuse, and reduce the amount of waste generated.

SII group does not currently have a formal policy relating to resource use and the circular economy. Given the resources currently available, the work required to develop such a policy has not yet been initiated.

Nevertheless, in line with its climate transition plan and greenhouse gas emission reduction targets, the Group implements several actions aimed at optimizing resource use, managing the lifecycle of its equipment and solutions, and promoting responsible waste management. The management of impacts, risks and opportunities (IROs) related to resource use and the circular economy is structured around four main pillars:

- Implementing effective energy management practices;
- Managing the lifecycle of equipment, particularly by extending its useful life and promoting the purchase of rehabilitation equipment (cf, Actions related to Green for IT);
- Developing and harmonizing waste management practices, particularly for Waste Electrical and Electronic Equipment (WEEE), while working to extend the lifespan of IT equipment(cf, Actions related to Green for IT);
- Raising employee awareness of responsible waste management practices;

Strengthening waste recovery and valorization through the development and adaptation of the associated infrastructure and waste management systems.

Targets relating to resource and waste management [E5-3]

As part of its continuous improvement approach to waste management, SII has set itself the objective of strengthening compliance with the regulatory requirements applicable in the countries where the Group operates.

SII group does not currently have formalized objectives related to resource use and the circular economy, nor the associated monitoring elements required under ESRS E5-3. At this stage, SII group has not established quantitative targets for waste reduction, waste recovery rates, or resource consumption. Current efforts are primarily focused on strengthening data collection and management processes and ensuring regulatory compliance across the relevant entities. Given the resources currently available, the work required to establish such targets has not yet been initiated.

Following an assessment conducted during 2025 of waste management practices across its European subsidiaries, the Group identified several areas for improvement relating to monitoring, reporting and regulatory compliance. This assessment highlighted the need to harmonize practices across entities and strengthen waste data collection and management processes.

On this basis, SII has voluntarily set the objective of bringing all of its European entities into compliance with applicable regulatory requirements relating to waste management and waste tracking by the end of fiscal year 2026-2027. This objective is supported by the progressive deployment of local action plans, the identification of country-specific regulatory obligations, and the implementation of the processes required for waste data reporting.

Furthermore, through its Environmental Charter published in August 2024, the Group committed, whenever possible, to prioritizing the purchase of second-hand equipment, particularly office equipment and furniture. This commitment applies to all legal entities of SII group worldwide and covers all individuals acting on behalf of, or in connection with, its activities, including employees, executives, interns, temporary workers, subcontractors, suppliers, customers and business partners.

Metrics on circularity [E5-5]

[GRI 306-3] ; [GRI 306-2] [TCFD-C.4-a]

Currently, SII group does not have the data required to disclose, on a consolidated basis across all of its subsidiaries, the quantity of waste diverted from disposal through the various recovery operations, nor the quantity of waste directed to disposal broken down by treatment type. The Group is also not in a position to disclose, on a consolidated basis, the quantity and percentage of non-recycled waste, the detailed composition of waste by category, or the associated methodologies, assumptions and calculation criteria.

However, initial efforts to structure and improve the reliability of waste-related data have been launched. In France, the implementation of a single waste management service provider now enables more accurate collection and monitoring of certain information relating to waste streams and their treatment. This initiative represents a first step towards strengthening the management and oversight of these data. At this stage, however, the available information remains partial and does not yet allow for the establishment of consolidated reporting covering the entire Group perimeter.

During fiscal year 2025-2026, a total of 1,862 kg of WEEE was collected and treated through dedicated channels for the SII France entity. Recycling represented the main treatment route, accounting for 1,304 kg, or 70% of the total volume collected. In addition, 257 kg (13.8%) was directed to recovery channels, while 60 kg (3.2%) was reused or prepared for reuse, thereby extending equipment lifespan and supporting circular economy principles.

Overall, 87.1% of the WEEE collected by SII France was recycled, recovered or reused, demonstrating the effectiveness of the system deployed with Ecologic and the Group's commitment to prioritizing circular treatment solutions whenever possible. The remaining volumes were directed to other treatment routes (122 kg; 6.6%) or disposal operations (119 kg; 6.4%), in accordance

RISK			CIRCULAR ECONOMY			
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
		Non-hazardous waste diverted from disposal	tons			-
		Non-hazardous waste diverted from disposal due to preparation for reuse	tons			-
		Non-hazardous waste diverted from disposal due to recycling	tons			-
		Non-hazardous waste diverted from disposal due to other recovery operations	tons			-
		Non-hazardous waste directed to disposal	tons			-
		Non-hazardous waste incinerated with energy recovery	tons			-
		Non-hazardous waste incinerated without energy recovery	tons			-
Environmental awareness and prevention	SII CSR strategy	Non-hazardous waste landfilled	tons			-
		Non-hazardous waste directed to disposal by other disposal operations	tons			-
		Total amount of non-hazardous waste	tons			50.56* 10.42[2]
		Hazardous waste diverted from disposal	tons			1.74*
		Hazardous waste directed to disposal	tons			0.12*
		Total amount of hazardous waste	tons			1.86* 25.72[1]
		Total waste generated	tons	32.9*	18.5* 56.85***	52.85* 110.97[2]
		Non-recycled waste	tons			X*
		% of non-recycled waste	%			X*
		% of recycled waste	%	30.5****	57.5* 22***	X*

Key Performance Indicator (KPI)

** Indicator established on the SII France perimeter.*

*** Indicator based on SII Technologies (Germany), SII SII Belgium, SII Chile, SII Colombia, SII Spain, SII France, SII India, SII Morocco, SII Poland, SII Czech Republic and SII Romania, i.e. 96.7% of the group scope as of 31/03/2023.*

Indicator established on the perimeter SII France, SII Spain, SII Romania

Corrected data for the year 2023 and 2024.

[0]Indicator established on the Group scope. For SII Poland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII France, Metanext the data are calculated on actual consumption. For SII Colombia, SII USA, SII Italy, SII Chile, SII UK and SII Canada, the data are estimated using Greenly. SII Deutschland estimated these consumptions in relation to its own consumption last year.

[1]Indicator established on the perimeter SII France, SII Spain, SII Romania and SII Poland.

[2]Indicator established on the perimeter SII France, SII Spain, SII Romania and SII Poland. For SII France, the data has been extrapolated. For SII Poland, SII Romania and SII Spain, the figures are based on actual reported data.

Actions related to resources and waste [E5-2]

As part of its environmental approach, SII group implements actions aimed at reducing resource consumption, preventing waste generation and promoting waste recovery. These actions are notably based on employee awareness initiatives, the deployment of appropriate waste sorting systems, and the strengthening of WEEE management and treatment practices across the Group.

SII group implements actions relating to resource use and the circular economy. However, it does not currently have a formalized system for monitoring the resources allocated to the implementation of these actions, as required by ESRS E5-2. Given the resources currently available, the work required to establish such monitoring processes has not yet been initiated.

Actions related to awareness and prevention

Several Group entities actively participate in initiatives aimed at promoting more responsible resource and waste management, including SII Belgium, SII Canada, SII Czech Republic, SII Deutschland, SII France, Metanext, SII Chile, SII Colombia, SII Spain and SII India.

To limit waste generation at source, particularly paper and plastic waste, several measures have been implemented across the Group :

- Deployment of Electronic Document Management (EDM) solutions and progressive digitization of internal processes to reduce paper consumption and optimize the use of resources;
- Progressive digitization of internal documents;
- Implementation of solutions aimed at reducing, or even eliminating, the use of single use plastics;
- Installation of connected refrigerators offering fresh, locally sourced products and promoting an approach that helps reduce waste generation (SII Ouest and SII Sud-Ouest).

As part of its sustainable IT approach and its efforts to control environmental impacts, SII also implements actions aimed at reducing material consumption and preventing waste generation at source.

This approach is complemented by operational measures such as setting printers to double-sided printing by default, regularly raising employee awareness of responsible printing practices, and monitoring paper consumption. For certain Group entities, particularly SII France, the quantities of recycled paper collected and recovered are subject to detailed annual monitoring through the waste register. During fiscal year 2025–2026, SII France directed 3.26 tonnes of paper to recycling channels, compared with 6.26 tonnes in 2024–2025 and 6.80 tonnes in 2023–2024. These figures are based on actual waste collection data reported by French agencies covered by a dedicated waste management service provider, ensuring reliable monitoring of paper waste recycling performance over time. These data make it possible to monitor changes in generated volumes, identify improvement opportunities, and manage reduction initiatives within a continuous improvement framework.

Our environmental ambitions cannot be achieved without the support and involvement of our employees in our approach. So, in addition to the CSR awareness training provided on joining SII, other awareness training and actions are regularly carried out to promote responsible actions in terms of sustainable development:

Reminding people of good practice and raising awareness of environmental issues

Dedicated actions and workshops : World Clean Up Day, Digital Clean Up Day, Green Marathon, European Week for Waste Reduction, environmental Speak-Ups or environmental education campaigns via waste collection days.

Actions related to waste sorting

Most SII entities have formalized procedures and operating guidelines governing environmental practices, particularly with regard to waste management and recovery. Several subsidiaries have implemented recycling systems for various waste streams, including paper and cardboard, glass and plastic, ink cartridges, batteries and light bulbs, biowaste, as well as IT equipment (desktop computers, laptops, printers and monitors). Such equipment may also be donated to employees or charitable organizations in order to extend its useful life and promote reuse.

The entities are equipped with appropriate waste sorting facilities, including selective collection points and, in some cases, composting systems. Once sorted, waste is directed to appropriate recovery, recycling or treatment channels.

Actions related to WEEE sorting

Several subsidiaries have structured the management of their Waste Electrical and Electronic Equipment (WEEE) through specialized service providers in order to ensure treatment in compliance with local regulations and environmental best practices. During the reporting period, five entities operated a dedicated end-of-life management process for their digital equipment: SII Spain, SII France, SII Technologies, SII Romania and SII Poland.

As an example, SII Spain partnered in 2025 with the association "Ordenadores sin Fronteras" to promote the social reuse of the company's equipment.

The management of end-of-life digital equipment has been strengthened in order to prioritize reuse whenever possible. Where reuse is not feasible, equipment is directed to specialized channels that ensure recycling, recovery or treatment in accordance with applicable regulatory and traceability requirements.

The use of dedicated service providers ensures the appropriate management of end-of-use equipment, from collection through to final treatment. This approach helps reduce the environmental impacts associated with electronic waste, promotes circular economy principles and improves the monitoring of waste streams generated by the Group's activities.

These actions form part of the Group's broader sustainable IT approach, which aims to improve the lifecycle management of digital equipment across all subsidiaries, from acquisition through to end-of-use.

In this context, SII France launched an initiative to harmonize WEEE management across all of its agencies. In 2025, a national framework agreement was signed with the eco-organization Ecologic to address the regulatory, environmental and societal challenges associated with the management of Waste Electrical and Electronic Equipment (WEEE). This partnership enables consistent WEEE management across France, in compliance with applicable regulations, while ensuring accurate monitoring of collection and treatment operations through the *E-déchet* platform, which is directly connected to the regulatory tracking platform *Trackdéchets*. This topic is also part of the international deployment of the sustainable IT approach, which aims in particular to support Group subsidiaries in improving the end-of-life management of their digital equipment.

To facilitate the implementation of this organization and ensure its effectiveness, a network of WEEE coordinators has been established within each French agency. These coordinators are responsible for local collection operations, compliance with established procedures and the monitoring of associated traceability requirements.

Internationally, 4 of the group's entities have a service provider for the end of life of this WEEE : SII Spain, SII Technologie, SII Roumania and SII Poland.

Actions related to Green for IT

IT equipment is central to the daily activities of all SII Group employees, making its environmental footprint a key priority within the Group's Green IT strategy. To strengthen this approach, a comprehensive IT inventory was carried out across all subsidiaries this year, providing a global overview of practices and supporting continuous improvement actions.

SII has implemented a structured approach to managing the lifecycle impact of its equipment, from responsible purchasing to end-of-life management. This includes prioritizing eco-labelled devices, with 89% of computers and 73% of screens purchased by subsidiaries certified under demanding standards such as TCO Certified or EPEAT (Gold or Silver).

The focus on computers and screens reflects their significant share in the Group's digital footprint, particularly due to the environmental impact associated with manufacturing. Beyond procurement, SII promotes several Green IT practices, including extending equipment lifespan, encouraging repair and refurbishment, and ensuring responsible recycling through certified channels. The Group also raises employee awareness on sustainable digital practices.

This approach is progressively being extended to other equipment categories—such as smartphones, servers, and network devices—as part of a continuous improvement strategy aimed at reducing the overall environmental impact of SII's digital infrastructure.

Focus on local initiatives

- **SII Belgium** has given 20 reusable laptops to the NGO **Digital for Youth** via the **CircularIT Group,** generating both environmental (avoided the emission of 6 tons CO2 equivalent) and social positive impacts (improving digital skills for 32 children)

Circular IT group

Digital for Youth

- **SII Chile** has given 10 computers for the mobile lab of the educative program led by Technovation Girls Chile, a local NGO promoting interest for new technologies among women and girls.

1.2.3. European Union Green Taxonomy

From 2022, the European Union's Green Taxonomy for sustainable activities (EU regulation 2020/852 of June 18, 2020) has come into force, with the aim of directing investments towards sustainable projects and activities, thanks to a European classification system for green activities, to help achieve climate neutrality by 2050.

In accordance with the applicable regulations (Article 10.2 of the Delegated Regulation (EU) n° 2021/2178 of July 6, 2021), the information to be communicated in the Extra-Financial Statement of SII Group concerns for the financial year 2024/2025 only the share of its economic activities eligible and aligned with the Taxonomy (Annex 1 of the Delegated Regulation (EU) n° 2021/2139 of June 4, 2021), and contributing to the six environmental objectives: Climate change mitigation and adaptation, sustainable use and protection of aquatic and maritime resources, transition to a circular economy, prevention and control of pollution, and protection and restoration of biodiversity and ecosystems.

SII Group has also regularly pursued its exchanges with its peers in France within Numeum, the professional association of Digital Services Companies (ESN), software publishers, platforms and Engineering and Technology Consulting (ICT) companies, in order to have a harmonised understanding of the European regulation and its delegated acts, in particular with regard to the identification of activities eligible under the turnover indicator.

In 2022, Numeum carried out an analysis of the activities defined in Annex 1 of the climate delegated act, "Mitigation of climate change", and compared them with those carried out by its members. In a position paper, Numeum presented its interpretation of the activities it considers eligible.

For the 2024-2025 financial year, SII Group has launched a process with each subsidiary and each French agency to identify eligible projects and expenses, in line with the Group's business model and in collaboration with the management control department, in order to determine the shares of turnover (CA), capital expenditure (CAPEX) and operating expenses (OPEX) corresponding to these eligible activities. It then launched an analysis process to determine the alignment of the subjects identified.

This process is progressive, which means that to date the inventory is certainly not exhaustive. Projects that have not been analysed are considered not to be aligned.Eligibility

SII Group, like most ESNs, is relatively unaffected by the activities identified in the Green Taxonomy:

"Transport by motorbikes, passenger car and light commercial vehicles" § 6.5[2], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The purchase, financing, hire, leasing and operation of vehicles designated as belonging to categories M 1 (232) and N 1 (233), both of which fall within the scope of regulation (EC) No 715/2007 of the European Parliament and of the Council (234), or to category L (two or three vehicles and quadricycles) (235)"*.

"Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings)" § 7.4[3], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: "*Installation, maintenance and repair of charging stations for electric vehicles inside buildings and in car parks attached to buildings*".

"Acquisition and ownership of buildings" § 7.7[4], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

Corresponds to the following definition: "*Purchase of real estate and exercise of ownership of this real estate*".

"**Data-driven solutions for GHG emissions reductions" / "Programming, consulting, and other IT activities"**; § 8.2[5], NACE code J61-62-63.11 (according to the statistical classification of economic activities).

2 See Annex 1 to Delegated Regulation (EU) 2021/2139 of 4 June 2021
3 Ibid
4 Ibid
5 Ibid

Corresponds to the following definition: "*Providing expertise in the field of information technology, writing, modifying, testing and supporting software; planning and designing computer systems integrating hardware, software and communication technologies; managing and operating on-site computer systems or customer data processing facilities; and performing other professional and technical activities related to information technology*.

The development or use of ICT solutions to collect, transmit, store, model and use data where the primary purpose of these activities is to obtain data and analysis to reduce GHG emission. These ICT solutions may include, among others, the use of decentralised technologies (i.e. distributed ledger technologies), The internet of Things (IDO), 5G, and Artificial Intelligence".

This mainly concerns consulting and integration activities, for projects carried out on behalf of customers that could have a favourable impact, directly or indirectly, on reducing greenhouse gas emissions.

'Collection and transport of non-hazardous and hazardous waste' § 2.3[6], NACE code E38.11, E38.12 and F42.9 (according to the statistical classification of economic activities).

Corresponds to the following definition: *'Separate collection and transport of non-hazardous and hazardous waste (45) for its preparation for re-use (46) or recycling (47), including the construction, operation and modernisation of facilities involved in the collection and transport of such waste, such as waste collection centres and waste transfer stations, as a means of recovering materials. »*

"Provision of IT/operational data solutions" § 4.1[7], NACE code C26, C27, J58.29, J61, J62 and J63.1 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"The activity consists of manufacturing, developing, installing, deploying, maintaining, repairing or providing professional services, including technical advice for the design or monitoring:*

- software (149) and IT or operational systems (150), including solutions based on artificial intelligence (AI) [...].
- tracking and tracing software and IT or operational systems designed to enable the identification, tracking and traceability of materials, products and assets along their respective value chains (including digital material and product passports) with the overriding aim of supporting circularity of material and product flows or other objectives set out in Regulation (EU) 2020/852 [...].

"Repair, refurbishment and remanufacturing" § 5.1[8], does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Repair (158), reconditioning (159) and remanufacturing (160) of goods that have been used in accordance with their previously intended purpose by a customer (natural or legal person)."*

"Products as services and other circular service models focused on use and results" § 5.5[9], NACE code G46, G47 and N.77 (according to the statistical classification of economic activities).

Corresponds to the following definition: *"Providing customers (natural or legal person) with access to products through service models, which are either usage-based services, where the product is always at the centre, but remains the property of the provider and is loaned, shared, rented or pooled; or outcome-based services, where payment is predefined and the agreed outcome (i.e. payment per unit of service) is delivered."*

"Conservation of habitats, ecosystems and species, including their restoration" § 1.1[10], does not fall under any specific NACE code as listed in the statistical classification of economic activities.

Corresponds to the following definition: *"Design, initiation and* implementation, *for one's own account or for others, of conservation activities, including restoration activities, aimed at conserving or improving the state and evolution of habitats, ecosystems and populations of species of fauna and flora on land, in fresh water and at sea"*.

In addition, the impact of digital technology on the environment is treated as one of the key challenges of our CSR strategy (see Scope and reporting period).

For the purposes of reporting eligible for the Green Taxonomy, customer projects are taken into account where offers have been implemented to address sustainability issues, and more specifically to reduce or avoid GHG emissions.

Among the major sectors in which SII Group operates, some in particular contribute major benefits to the fight against global warming: Energy, Telecoms and Media, Transport, Aeronautics.

Eligible projects are therefore mainly projects carried out on behalf of customers with a favourable and measurable impact on the reduction of greenhouse gas emissions, such as:

- projects involving the construction of solutions for determining and measuring greenhouse gas emissions;
- integrating solutions enabling customers to reduce their consumption of raw materials and components;
- integration projects aimed at optimising a constraint or replacing physical flows with a digital process.

To date, SII Group only includes in its eligibility calculations major projects that have an explicit link with one or more of the six environmental objectives. Not all projects are therefore included in the elements analysed and calculated in this section. SII Group has identified this point and intends to account for them in the coming years by strengthening its methodology and internal tools for reporting the information required for analysis.

6 See Annex 2 of DELEGATED REGULATION (EU) 2023/2486 of 27 June 2023
7 Ibid
8 Ibid
9 Ibid
10 See Annex 4 of DELEGATED REGULATION (EU) 2023/2486 of 27 June 2023

Because of the Group's business model, only a very small proportion of its turnover is eligible under the Green Taxonomy. Indeed, an analysis of the list of Green Taxonomy activities related to the six environmental objectives shows that SII Group's main activities are not identified as a material source of impact on one or more of the objectives and are therefore mainly not covered by the above-mentioned Regulations.

Capital expenditure (CAPEX) was limited to:

- **Activity 6.5, Annex 1 Delegated Regulation (EU) 2021/2139**: all our newly acquired or leased vehicles in the 2023-2024 financial year (including lease renewals), regardless of their level of GHG emissions;
- **Activity 7.4, Annex 1 of the Delegated Regulation (EU) 2021/2139**: electric charging points installed or leased during the 2023-2024 financial year;
- **Activity 7.7, Annex 1 Delegated Regulation (EU) 2021/2139**: all our newly acquired or leased buildings over the 2023-2024 financial year (including lease renewals), regardless of their energy efficiency;
- **Activity 2.3, annex 2 of delegated regulation (EU) 2023/2486**: sorting of waste in SII France branches, including WEEE;
- **Activity 4.1, Annex 2 of Delegated Regulation (EU) 2023/2486**: the development of the My Project Impact solution (eco-design of projects);
- **Activity 5.1, Annex 2 Delegated Regulation (EU) 2023/2486**: Installation of zero waste meal solutions;
- **Activity 5.5, Annex 2 of Delegated Regulation (EU) 2023/2486**: use of printing services avoiding the purchase and maintenance of printers;
- **Activity 1.1, annex 4 delegated regulation (EU) 2023/2486:** revegetation project.

Operating expenses (OPEX) relate to:

- **Activity 8.2, annex 1 delegated regulation (EU) 2021/2139**:: research and development costs;
- **Activity 4.1, annex 2 delegated regulation (EU) 2023/2486**: costs related to the development of tools dedicated to eco-design.

Alignment

An activity is considered sustainable or taxonomy-aligned if:

- it contributes to one of the 6 environmental objectives by respecting the criteria of substantial contribution (climate change mitigation, adaptation, water, circular economy, pollution and biodiversity) and it is part of the list of activities defined in the delegated acts;
- it does not cause significant harm to any of the other five environmental objectives;
- it is carried out in compliance with the OECD and United Nations guidelines on business, in particular the fundamental rights at work and human rights.

Compliance with substantial contribution criteria

Projects eligible under **activities 8.1 and 8.2** do not meet all the substantial contribution criteria for the use of the solution to obtain data to reduce GHG emissions and are therefore not aligned

For the purposes of reporting in line with the Green Taxonomy, we consider customer projects that meet the following technical review criteria:

- The solutions are mainly used to obtain data and analyses to reduce GHG emissions;
- where an alternative solution is already available on the market, the solution demonstrates substantial savings in GHG emissions over its life cycle compared with the best-performing alternative solution;
- verification of the GHG reduction by an ITO. This has not been carried out: the elements identified as eligible will therefore not be considered as aligned.

Concerning individually eligible CAPEX:

- **Activity 6.5, Appendix 1 delegated regulation (EU) 2021/2139:** only new vehicles acquired or leased in the 2024-2025 financial year and complying, for vehicles in categories M1 and N1 (light vehicles), with specific CO_2 emissions of less than 50 g CO_2/km.
- **Activity 7.4, Appendix 1 of the delegated regulation (EU) 2021/2139**: only electrical charging points installed during the 2024-2025 financial year are included in the accounts.
- **Activity 7.7, Appendix 1 Delegated Regulation (EU) 2021/2139:** only new buildings acquired or let in the 2024-2025 financial year and which, in the case of buildings constructed before 31 December 2020, have a Class A energy performance certificate issued and are operated efficiently thanks to energy performance monitoring and assessment.
- **Activity 8.2, Annex 1 Delegated Regulation (EU) 2021/2139**: For data-driven solutions, the following functionalities are fully fulfilled:
  - ICT solutions are mainly used to obtain data and analysis to reduce GHG emissions.
  - Where an alternative solution/technology is already available on the market, the ICT solution demonstrates substantial lifecycle GHG emission savings compared to the best-performing alternative solution/technology.
  - Net life-cycle GHG emissions and emissions shall be calculated on the basis of Recommendation 2013/179/EU or, failing that, ETSI ES 203 199, ISO 14067:2018 or ISO 14064-2:2019.
  - Quantified lifecycle GHG emission reductions are verified by an independent third party that transparently assesses how well the standard criteria, including those of the critical review, were met when calculating the value
- **Activity 2.3, Appendix 2 delegated regulation (EU) 2023/2486:** All waste collected and transported separately that has been sorted at source is intended to be prepared for reuse or recycling operations by service

providers chosen by SII France. Source-separated waste consisting of paper and cardboard, glass and waste electrical and electronic equipment (WEEE) is collected separately and is not mixed with other waste streams.

- **Activity 4.1, Appendix 2 Delegated Regulation (EU) 2023/2486**: For life cycle assessment software, the following functionalities are fully met:
  - Support for the life-cycle assessment of products, equipment or infrastructure using software-implemented methods and algorithms in accordance with relevant standards such as Recommendation (EU) 2021/2279, ISO 14040:2006
  - the provision of data needed for life cycle analysis, such as standard carbon emission values and other environmental impacts for frequently used products and materials or production stages
  - making recommendations to improve the design of a product, piece of equipment or infrastructure to minimise their carbon and material footprint
- **Activity 5.1, Appendix 2 Delegated Regulation (EU) 2023/2486:** The economic activity consists of extending the life of refurbished products that have already been used in accordance with their intended purpose. The economic activity meets the following criterion: the refurbished products are covered by a sales contract with the service provider.
- **Activity 5.5, Appendix 2 Delegated Regulation (EU) 2023/2486:** The activity enables SII Spain to access and use the printing service, while ensuring that it remains the property of the company providing the service, such as a manufacturer, specialist or retailer. The contractual conditions ensure that all of the following sub-criteria are met: a) the service provider is obliged to take back the product used at the end of the contractual agreement; b) the customer is obliged to return the product used at the end of the contractual agreement; c) the service provider retains ownership of the product; d) the customer pays for access to and use of the product, or for the result of access to and use of the product. The activity leads to an extension of the lifespan or an increase in the intensity of use of printers in practice.
- **Activity 1.1, appendix 4 delegated regulation (EU) 2023/2486:** The activity contributes to the following objective: to restore ecosystems, habitats or species habitats to, or towards, good status, including by increasing their area or range.

We do not meet all the substantial contribution criteria for these activities: the elements identified as eligible will therefore not be considered as aligned.

Concerning eligible OPEX:

- **Activity 9.2, appendix 1 delegated regulation (EU) 2021/2139:** the projects selected correspond to research and development projects designed to reduce, avoid or absorb GHG emissions, but for which we do not meet all the criteria for a substantial contribution; the elements identified as eligible will therefore not be considered as aligned.
- **Activity 4.1, Appendix 2 of the delegated regulation (EU) 2023/2486**: costs related to the development of tools dedicated to eco-design.

Compliance with the "do no harm" principle (DNSH)

DNSH "Adaptation to climate change": SII Group has deployed a decarbonisation plan to limit global warming, as described in 3.4.2.

DNSH "Transition to a circular economy": a waste management procedure has been put in place to ensure maximum recycling of waste at the end of its life, specifically electrical and electronic equipment.

Compliance with minimum guarantees

Human rights: SII Group is committed to complying with applicable laws and has a policy on human rights and is also subject to the duty of vigilance as defined by French regulations, as described in 3.2.1. SII Group is not subject to any controversy on the subject of Human Rights.

Business ethics and the fight against corruption: SII Group applies a zero-tolerance policy to corruption and influence peddling. A Code of Conduct for the prevention of corruption and influence peddling is published in ten languages and covers all Group entities. An e-learning training programme has been set up for all employees, supplemented by dedicated training for those considered to be at greater risk. These elements are detailed in § *"Ethical governance"* and *"Overview of SII's ethical policy"*. SII Group has also put in place procedures for evaluating suppliers and subcontractors (see 1.2.2). SII Group is not subject to any controversy on the subject of Business Ethics.

Taxation: SII Group is committed to full compliance with tax regulations. In particular, the group pays taxes in the countries where its activities are located and where value is created (see 1.2.3). SII Group is not subject to any controversy on the subject of Taxation.

Protection of fair competition: SII Group manages its activities in strict compliance with the laws relating to competition in the countries where the Group operates (see 1.2.2). SII Group is not subject to any controversy on the subject of Protection of Fair Competition.

Results

The indicators below have been compiled using financial data determined in accordance with the accounting rules described in 3.4.1.

The CAPEX to be considered corresponds to the increase in assets. The amounts taken into account in the CAPEX denominator correspond to the cash flows of intangible assets and plant and equipment (excluding Goodwill).

Turnover indicators

				Substantial contribution						DNSH									
				Climate Change						Climate Change									
Activity	Code	Turnover (€)	Turnover %	Mitigation	Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Mitigation	Adaptation	Water protect.	Circular eco.	Pollution	Biodiversity	Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																			
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																			
Data driven solutions for reducing GHG emissions	8.2	0	0%	0%	0%	0%	0%	0%	0%								0%	0%	0%
Data processing, hosting and related activities	8.1	0	0%	0%	0%	0%	0%	0%	0%								0%	0%	0%
Provision of data-driven IT and operational solutions	4.1	0	0%	0%	0%	0%	0%	0%	0%										
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%								0%	0%	0%
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
Data driven solutions for reducing GHG emissions	8.2	629 517	0.05%																
Data processing, hosting and related activities	8.1	0	0%																
Provision of data-driven IT and operational solutions	4.1	301 935	0.03%																
Total A.2. Eligible and non-aligned activities		931 453	0.08%																
Total (A.1+A.2)		931 453	0.08%																
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																			
Activities not eligible for the Taxonomy regulation		1 190 655 179	99.92%																
TOTAL (A+B)																			
		1 191 586 632	100%																

CapEx indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution – Climate Change – Mitigation	Substantial contribution – Climate Change – Adaptation	Substantial contribution – Water protect.	Substantial contribution – Circular eco.	Substantial contribution – Pollution	Substantial contribution – Biodiversity	DNSH – Climate Change – Mitigation	DNSH – Climate Change – Adaptation	DNSH – Water protect.	DNSH – Circular eco.	DNSH – Pollution	DNSH – Biodiversity	Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
A. ACTIVITIES ELIGIBLE FOR REGULATION TAXONOMY																			
A.1. ELIGIBLE AND ALIGNED ACTIVITIES																			
				0%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y	Y	0%	E	
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	0%	0%
A.2. ELIGIBLE AND NON-ALIGNED ACTIVITIES																			
Transport by motorbike, passenger car and light commercial vehicle	6.5	1 820 279	5.12%																
Installation, maintenance and repair of charging stations for electric vehicles inside buildings (and in car parks attached to buildings	7.4	0	0%																
Renovation of existing buildings	7.2	944 164	2.65%																
Acquisition and ownership of buildings	7.7	4 179 676	11.75%																
Data driven solutions for reducing GHG emissions	8.2	94 055	0.26%																
Data processing, hosting and related activities	8.1	3 023	0.01%																
Professional services related to energy performance of buildings	9.3	2 120	0.01%																
Collection and transportation of non-hazardous and hazardous waste	2.3	36 145	0.10%																
Provision of data-driven IT/ operational solutions	4.1	0	0%																
Conservation of habitats, ecosystems and species, including their restoration	1.1	0	0%																
Repair, refurbishment and remanufacturing	5.1	0	0%																
Products-as-a-Service and other circular service models focused on use and results	5.5	32 099	0.09%																
Total A.2. Eligible and non- aligned activities		7 111 560	19.98%																
Total (A.1+A.2)		7 111 560	19.98%																
B. ACTIVITIES NOT ELIGIBLE FOR THE TAXONOMY REGULATION																			
Activities not eligible for the Taxonomy regulation		28 475 000	80.02%																
TOTAL (A+B)																			
		35 586 560.29	100%																

OpEx indicators

Activity	Code	Turnover (€)	Turnover %	Substantial contribution: Climate Change – Mitigation	Substantial contribution: Climate Change – Adaptation	Substantial contribution: Water protect.	Substantial contribution: Circular eco.	Substantial contribution: Pollution	Substantial contribution: Biodiversity	DNSH: Climate Change – Mitigation	DNSH: Climate Change – Adaptation	DNSH: Water protect.	DNSH: Circular eco.	DNSH: Pollution	DNSH: Biodiversity		Minimum Safeguards	Turnover - Year-End N %	Turnover - Year-End N-1 %	Enabling (E) activity / Transitional (T) activity
A. ACTIVITES ELIGIBLES AU REGLEMENT TAXONOMIE																				
A.1. ACTIVITES ELIGIBLES ET ALIGNEES																				
Research, development and market-driven innovation		0	0%	0%	0%	0%	0%	0%	0%		Y	Y	Y	Y	Y		Y	0%	E	
Total A.1. Eligible and aligned activities		0	0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y		Y	0%	0%	0,00%
A.2. ACTIVITÉS ÉLIGIBLES ET NON ALIGNÉES																				
Basic research, applied research and experimental development of solutions	9.2	607 201	7.07%																	
Provision of data-driven IT/ operational solutions	4.1	2 803.19	0.03%																	
Total A.2. Eligible and non- aligned activities		610 003.78	7.10%																	
Total (A.1+A.2)		610 003.78	7.10%																	
B. ACTIVITÉS NON ÉLIGIBLES AU RÈGLE																				
Rent		2 458 035	28.60%																	
Activities not eligible for the Taxonomy regulation		5 525 013	64.30%																	
TOTAL (A+B)																				
		8 593 052	100%																	

1.3. Social information

Wherever SII group operates, social responsibility is a top priority.

This commitment is structured around four key extra-financial risks that underpin our human resources policy:

- **Talent management**: supporting employees' professional development and fostering talent;
- **Working conditions and quality of work life**;
- **Employee relations**: encouraging constructive and innovative social dialogue;
- **Diversity and equal opportunities**.

1.3.1. Talent management

[GRI 401-1]; [GR 401-2]; [GR 401-3]

Human resources management is a priority for the Group.

As a result, talent management risk is managed through 3 human resources issues:

- retaining and attracting talent: developing our ability to detect, attract and retain talent;
- offering stimulating career development: encouraging personal and professional development, making the most of talent, encouraging professional mobility, strengthening employability and developing social innovation;
- managing current and future skills: anticipating changes in professions and skills to respond proactively to customer needs.

Retaining and attracting talent

[GRI 401-2]

Recruitment policy

In order to provide concrete solutions to employment issues on our own scale, to maintain our growth and to meet new challenges, SII group is adopting a recruitment policy based essentially on open-ended contracts.

Future employees are selected after a rigorous process based on their technical skills, their ability to work in the service sector and their commitment to the company's culture. These recruitments are used to replace departures as well as to ensure the Group's development. In this context, the Group's recruitment process is based on an annual plan, with monitoring and assessment of recruitment carried out to measure the effectiveness of the process.

The recruitment process at SII consists of:

- identify recruitment needs and draw up the annual plan;
- carry out a recruitment campaign;
- evaluate recruitment actions and draw up an annual report.

The recruitment process applies to all new hires, whether on permanent or fixed-term contracts, work-study contracts, internships or temporary assignments.

This recruitment process is regularly audited internally and externally as part of our ISO 9001, ISO 14001 and ISO 27001 certifications.

To support its recruitment policy, SII organises recruitment events at our agencies and sites in France, with events, project demonstrations, HR and manager meetings and expert presentations.

Young talent

SII group continues to develop its partnerships with schools and universities and its presence at recruitment fairs and forums. These initiatives enable us to open up our recruitment to a large number of young graduates. By placing its trust in them, the Group is keen to help them as much as possible in launching their careers. SII encourages the integration of trainees and apprentices in France and abroad, both for training purposes and for recruitment purposes. The vast majority of work-study contracts or internship agreements are followed by an offer of employment.

To listen to our talents and to ensure the sustainability of our activities, it is necessary to measure the satisfaction rate. SII France renews an anonymous satisfaction survey of our trainees every year.

SII also involves partner schools and universities in its R&D projects to introduce its professions and allow future talents to take a first step in the industrial world. To present the group's activities, promote technical training and digital jobs, our subsidiaries, including SII Poland, are increasing their interventions in schools and universities. On the other hand, SII Poland sponsors the PWR Racing Science Club, which operates at the Wrocław University of Technology with the aim of raising awareness of the group's professions and cultivating innovation. Finally, in cooperation with the local organization "Youth in Lodz", SII Poland is financing the scholarship of a student at the Technical University of Lodz. He acts as an ambassador for SII group and promotes the group's activities.

Employer Brand "LET'S TECH TOGETHER"

This employer signature reinforces our commitment to build, together, an ambitious and humane technological future. It reflects the company's core values – innovation, commitment, inclusion – and is aimed at both current employees and future talent.

Let's Tech Together embodies SII's ambition: to dare, commit and innovate collectively.

- LET'S: invitation to act together, encourage individual initiative.
- TECH: innovation driver to create high-impact technological solutions (decarbonization, inclusion, digital transformation).
- TOGETHER: valuing the collective, diversity and inclusivity.

This change of identity accompanies SII's evolution into a more technological, diverse and collaborative company.

Cooptation

Cooptation is an important recruitment tool, accounting for 15% of all new recruits. Each co-opter is thanked on a basis defined by his or her agency.

Co-optation is also practiced and valued in the rest of the subsidiaries such as SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Belgium, SII Colombia, SII Chile, SII Spain, SII Czech Republic, SII Switzerland, SII Morrocco, SII USA and SII UK.

Remuneration

The remuneration policy is composed, for the vast majority of employees, of fixed salaries systematically above the minimum wage agreements. Remuneration is linked to competence, level of qualification, level of responsibility and individual performance. They are based on a principle of equity by maintaining equal pay between women and men. Transparency of salary changes is ensured within the framework of the mandatory annual negotiations. SII is paying all its employees as per living wage condition and in line with the applicable relevant regulations.

SII staff (in France) receive, in addition to their fixed salary:

- a vacation bonus under the terms of the collective agreement,
- a contribution from the company to the costs of meals at the employee's place of work.

In order to encourage individual and collective performance, some employees benefit from a variable compensation system: branch managers, sales managers, human resources teams, community leaders, consultants; i.e. a large part of the employees.

In addition to bonuses relating to the legal or contractual framework such as on-call bonuses or staggered working bonuses, employees can also benefit from so-called "exceptional" bonuses, including those relating to co-optation, recruitment or exceptional services.

Retaining talent

Within SII group, the induction process is a key factor in building loyalty. That's why all our subsidiaries attach significant importance to the successful integration of their employees. It is essential for them to acquire the know-how and interpersonal skills they need to be fully integrated and involved within the group.

Within the Group, a number of initiatives have been organised in the various entities to facilitate integration by creating a special local relationship:

- induction days (face-to-face or distance learning), including, depending on the site, events, lunch and a tour of the premises, to facilitate induction and meetings, and to cultivate team spirit;
- New recruits' evening (games and meetings);
- specific exchange at the end of the first 100 days.

In addition to integration, the retention of the Group's talent is supported by two complementary measures: a stimulating career path and an optimal working environment.

- ➢ In France, many initiatives are being put in place to promote the integration and retention of talent within the group. This dynamic is part of a broader will, shared on an international scale.
- ➢ In the same spirit, SII Poland has implemented the "Buddy Program", aimed at facilitating the reception of new talents while strengthening their sense of belonging to SII group. For three months, a referent collaborator — the "Buddy" — accompanies the newcomers by playing the role of godfather/ godmother, thus promoting the creation of lasting links.

Stimulating career development

[GRI 404-1]; [GRI404-2]; [GRI 404-3]

Training and skills development

Training is a key driver of SII group's corporate social responsibility strategy. Fully embedded in the Group's talent management and development approach, it contributes both to the company's sustainable performance and to the professional and personal growth of employees.

Through its training policy, SII aims to ensure continuous alignment between workforce capabilities and evolving technological and business needs, while supporting the long-term employability of its employees.

Training initiatives are structured around two main priorities:

- supporting the integration of new consultants through the transfer of the Group's technical expertise, culture, and best practices, particularly in relation to integrated management systems;
- adapting, maintaining, and enhancing employees' skills in order to anticipate technological developments and sustainably support clients in their transformation projects.

Each year, the Group allocates a significant share of its payroll to training, enabling a large majority of employees to benefit from upskilling opportunities across a wide range of areas, including technical expertise, management, languages, communication, and personal development.

Individual training needs are identified through ongoing dialogue between employees, managers, and HR teams, particularly during annual performance and career development reviews. This approach supports tailored career development pathways aligned with both employee aspirations and business needs.

The Group's training policy pursues several objectives:

- supporting employees in adapting to changes in their roles and responsibilities;
- promoting career development and long-term employability;
- sustainably strengthening skills and expertise across the organization.

To achieve these objectives, SII relies on complementary training mechanisms combining:

- internal training on cross-functional topics and Group processes;
- external training focused on specialized technical expertise;
- cross-functional initiatives designed to strengthen language skills and support human capital development.

Most training programs are delivered by certified external providers and, in many cases, lead to recognized certifications, thereby supporting long-term career development and professional mobility.

At the same time, the Group continues to expand its internal training offering in order to closely address operational requirements and client-specific needs. Trainers are selected from among internal experts and benefit from dedicated support, reinforcing the culture of knowledge sharing and skills recognition across the organization.

Subsidiary Commitments and Educational Innovation

In France, SII has implemented a dedicated platform enabling employees to directly access available training programs and express their training needs. This system promotes autonomy, responsiveness, and efficiency in the management of training requests, in close coordination with management teams.

To complement continuous professional development, SII France also leverages Digital Learning solutions aimed at promoting innovative learning methods and building a comprehensive training ecosystem.

Several initiatives illustrate this commitment:

- the deployment of a Learning Management System (LMS) providing access to training content and enabling the creation of internal learning materials to foster knowledge sharing;
- the provision of dedicated training facilities for employees through Atelier SII;
- the development of MOOCs offered as self-paced learning tools, alongside dedicated support for employees pursuing professional certifications, including through individual initiatives.

Support and Employability Measures

In addition, SII France implements several targeted programs each year designed to strengthen employability and support long-term career development, including:

- Recognition of Prior Learning (VAE – Validation des Acquis de l'Expérience);
- skills assessments;
- professional development programs;
- job preparation schemes (POEI / POEC);
- sector-wide collective initiatives carried out in partnership with OPCO ATLAS;
- support for employees pursuing training projects through the Personal Training Account.

Skills and career management

Skills management is a major challenge, making it possible to guarantee skills and knowledge, ensure the longevity of the people involved, the reliability of assignments and thus ensure the right level of quality across the scope of services. The process implemented by the Group guarantees skills monitoring at 2 levels:

- at collective/company level: "generic" skills repository, management of gaps between needs and resources in the medium term; focus on occupations that are important for the company and focus on priority target groups.
- on an individual level: annual individual performance appraisals, professional interviews (employability, professionalisation, career development).

Individual skills development needs are identified through discussions between the employee and his/her line manager:

- their individual performance is assessed annually in a meeting with their manager. This meeting covers not only training but also the medium- and long-term development ambitions envisaged by both parties,
- professional interviews complete this system.

At Group level, we have introduced a policy of identifying and supporting high-potential employees by creating a group called *"Leader For Tomorrow"*. The aim is to develop more sustained support through coaching, contribution to projects and reflection on the Group's development.

> SII Poland has developed innovative tools for skills and career management: The *"Job Changer process"*: allows employees to change project, position or client. This programme aims to enable employees to change career paths while remaining within SII group.

> SII Poland continues to implement the *"Workers Objectives"* programme dedicated to the professional development of the Group's employees. Through this system, the aim is to support the process of assigning,

monitoring and evaluating individual objectives for each employee.

Mobility

SII group supports geographical and/or internal mobility. Indeed, SII's national and international positioning is an asset and an opportunity for employees to change region or country.

Within the Group, geographical and/or internal mobility is common practice and encouragedwhenever possible.

A module accessible to all employees has been set up to enable them to express a desire for mobility within the Group. Each request is processed by the recruitment department. In addition, SII group is a flexible structure: employees always have the opportunity, particularly during professional interviews, to express a desire for internal mobility.

1.3.2. Human rights

Given its international context, SII group pays the utmost attention to respect for fundamental human rights and reiterates its commitment to respect for human rights and health and safety at work.

This commitment includes:

- the prohibition of the use of child labour and forced labour, as well as any degrading or inhuman treatment;
- the fight against discrimination;
- respect for privacy and freedom of association.

In addition, SII group recognises the principles set out in the Universal Declaration of Human Rights, international conventions relating to fundamental human rights, international core labour standards, as defined by the ILO Declaration, other applicable international labour standards (ILO Conventions).

SII is also committed to respecting the Guiding Principles on Business and Human Rights (principles 11 to 31).

Ethics Charter

To ensure the effective implementation of these commitments, SII group relies in particular on its Ethics Charter, which formalises its expectations in terms of integrity, transparency, and respect for human rights across all its activities. As a reference document applicable to all employees and stakeholders, the Charter provides a structured framework to prevent risks, promote ethical behaviours, and ensure that human rights considerations are systematically integrated into decision-making processes, including in emerging areas such as the responsible use of artificial intelligence. It explicits prohibition of human trafficked labour, child labour, modern slavery and human trafficked labour.

Recruitment process

SII group ensures that its recruitment process integrates strong human rights considerations at every stage. Specific checks are carried out to guarantee ethical and fair hiring practices, including verification of candidates' identity, qualifications, and professional background, in line with applicable laws and proportional to the level of risk associated with each position. In addition, SII strictly upholds the principle that employment is a fundamental right: candidates are never required to pay for access to job opportunities, and recruitment is conducted solely on the basis of merit. The process also incorporates data protection requirements (GDPR compliance) and promotes decent work principles, ensuring transparency, fairness, and respect for individuals throughout the hiring process.

Human Rights Accelerator

Beyond this framework, SII group actively strengthens awareness and competencies on human rights issues. In this respect, the Group has engaged in the United Nations Global Compact's Human Rights Accelerator (Business & Human Rights), a six-month programme designed for member companies across various sectors and regions. This initiative enables SII to deepen its understanding of human rights risks, share best practices, and enhance the operational integration of due diligence processes across its value chain.

Duty of vigilance

Furthermore, SII group has initiated dedicated workstreams to formalise its duty of vigilance approach, in line with applicable regulatory requirements and international standards. These ongoing efforts aim to identify, prevent, and mitigate risks related to human rights and fundamental freedoms, health and safety, and environmental impacts associated with its activities, as well as those of its subsidiaries, subcontractors, and suppliers. The system under development will become fully operational next year, reinforcing the Group's risk management framework and its ability to ensure continuous improvement in the protection of human rights.

RISK		TALENT MANAGEMENT				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
		Hiring				
		Hired on permanent contracts	Number	2 653		2 804

RISK		TALENT MANAGEMENT				
Attracting and retaining talent	Recruitment process	Hired on fixed-term contracts	Number	412		364
		Trainees and work-placement students received	Number	266*		
		Trainees and work placement students for whom a contract has been signed at the end of the internship or work placement	%	55*		
		Departures				
		Resignations	Number	2,222		
		End of fixed-term contract	Number	195		110
		Redundancies	Number	344		
		Other departures	Number	427		
		Employee initiated turnover	%	21.0		
		Net job creation				
		Net job creation	Number	-108		
		Remuneration				
		Average annual pay by status*	K€ executives K€ non-executives	44.156* 27.774*		
		Amount of profit share*	K€	2,100		
		% profit share	% average monthly salary	11		
Attracting and retaining talent	Recruitment process	**Absenteeism**				
		Average absenteeism rate % working days	Germany	2.18		
			Belgium	5.67		
			Canada	0.79		
			Chile	0.98		
			Colombia	0.99		
			Spain	3.03		
			France	2.42		
			Morocco	0.08		
			Netherlands	3.67		
			Poland	5.33		
			Czech Rep.	2.02		
			Romania	0.74		
			SII Group	3.03		
Stimulating professional development	Training process	**Training**				
		% employees with access to skills development training	%	100		
		% of employees who have received training to enhance their skills	%	N/A	47.75	64.56****
		Training hours per employee	Hours	14,58**	12,47***	11.07****
		% staff trained	%	46.8*		
		% wage bill devoted to training*	%	2.82*		

Key Performance Indicator (KPI)

** Indicator established on the SII France perimeter.*

***Indicator established on the perimeter SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic.*

Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII Italy

*****Indicator established on the perimeter Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Group Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII Italy, SII USA, SII Colombia and SII France.*

°The calculation method has been modified concerning the accounting of hours for work-study students. For the fiscal year, the hours of training spent in schools by apprentices and professionalization contracts are counted only if the contract is in progress or completed during the financial year. The number of hours of work-study students is divided by the number of months of training

1.3.3. Working conditions and quality of life at work

Aware of the correlation between the working environment and employee well-being, SII group is developing a proactive approach to quality of life at work, which is being implemented through 3 challenges:

- health and safety: ensuring a safe and healthy working environment for all employees;
- Well-being at work: providing pleasant working environments and contributing to work-life balance;
- employee commitment/meaning at work: involve employees in the collective life of the company, in SII's culture and values, encourage intrapreneurship (bottom-up approach), develop talent.

Health & Safety

[GRI 403-1]; [GRI 403-5]; [GRI 403-9]

Overview

Employee health and safety remains a top priority for SII group. In response to evolving regulatory requirements, client expectations and international standards (notably ISO 45001), the Group has reinforced its Health & Safety (H&S) framework across France and its international subsidiaries.

A more structured and harmonized H&S management system has been deployed to protect employees, subcontractors and visitors, ensure compliance and support business continuity, particularly in high-demand sectors.

Policies, risk assessment and governance

Health and safety policies continue to be implemented across key subsidiaries (including SII Deutschland, SII Netherlands, SII Canada, SII India, SII Romania, SII UK, SII Belgium, SII Chile, SII Colombia, SII Spain and SII Morocco), sometimes extended to subcontractors.

In France, a harmonization program has strengthened risk management through standardized tools (DUERP), shared templates (PAPRIPACT, incident feedback), harmonized safety registers and improved monitoring of equipment and regulatory controls. Local entities remain responsible for adapting and updating these requirements.

SII has a high level of workforce coverage by H&S systems, notably in SII Poland, SII India, SII Romania, SII Chile and SII Colombia. Employee representative bodies (CSE) continue to play an active role in governance in France.

Prevention, protection and working conditions

The Group maintains preventive measures including risk assessments, occupational health monitoring and the provision of personal protective equipment, notably in SII Canada, SII Poland, SII Romania, SII Deutschland, SII India, SII Netherlands, SII UK, SII Morocco and SII Switzerland.

These measures are complemented by working time management rules and health coverage schemes in most countries (including SII France, SII Poland, SII Deutschland, SII Spain, SII Romania, SII Chile, SII Morocco, SII Canada, SII India, SII Colombia and SII UK).

Enhanced monitoring ensures compliance with regulatory inspections, while emergency preparedness is reinforced through drills and updated procedures. The 2025–2026 data shows very low levels of serious incidents, with most entities such as SII Belgium, SII Switzerland, SII Netherlands, SII Chile and SII UK reporting no fatal accidents or occupational diseases.

Training, awareness and safety culture

H&S training continues to be deployed across entities such as SII Poland, SII Canada, SII Netherlands, SII Romania, SII UK, SII Chile, SII Spain, SII Morocco, SII Czech Republic, SII Colombia and SII France.

Employees are increasingly trained and sensitized to key topics (psychosocial risks, ergonomics, right to disconnect), notably in SII Poland, SII India, SII France and SII Colombia. H&S onboarding and communication initiatives further support a strong safety culture and encourage reporting of incidents and near-misses.

Health, well-being and psychosocial risk prevention

Measures to protect physical and mental health remain in place, including psychosocial risk prevention agreements in SII France, Metanext, SII Poland, SII Canada, SII Colombia, SII Chile, SII Romania and SII UK, as well as support services and teleconsultation solutions in France, Poland and the UK.

Incident management and performance monitoring

Incident management continues to be strengthened through systematic reporting, analysis of accidents and near-misses, and integration of lessons learned into prevention plans. Monitoring through key H&S indicators is progressively improving at Group level.

Continuous improvement and certifications

SII is pursuing its continuous improvement roadmap to align practices with ISO 45001 requirements by 2027. SII Spain and SII Romania are ISO 45001 certified, while other entities continue to enhance compliance and audit readiness.

RISK	WORKING CONDITIONS / QUALITY OF LIFE AT WORK					
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Health and safety	Agreement on the prevention of psychosocial risk	Frequency rate of accidents at work and commuting accidents	%	6.97*		
		Severity rate of accidents at work and commuting accidents	%	0		
		Accidents resulting in lost time	Number	37* 56**	33*	37
		Cases of occupational illness	Number	1*		0
External certifications and assessments	SII CSR strategy Agreement on professional equality between men and women and quality of life at work Agreement on collective "Healthcare costs" and "Incapacity - Disability - Death" cover Agreement on the prevention of psychosocial risks	Entities with a health and safety policy justifying social management of human rights	%	74	68	58***
		% of ISO 45001 entities certified	%	67	67	67
		EcoVadis "Labor and Human Rights" score out of 100	Score	70	87	74

Key Performance Indicator (KPI)

**Indicator established on the SII France perimeter.*

***Indicator based on the perimeter SII France, Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII USA, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Italy, SII Morocco, SII Czech Republic, SII Switzerland.*

****Indicator based on the perimeter Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII USA and SII Colombia.*

(1) Number of work accidents excluding relapses.

Well-being at work

[GRI 401-2]

Organisation of working time and work-life balance

The organisation of working hours is based on the regulations specific to each country in which SII group operates.

In France, in accordance with the Act on the organisation and reduction of working hours, the company has signed a company-wide agreement on the organisation of working time. It provides for a collective work week of 37 hours for full-time employees, accompagned by 11 rest days ("RTT days") per year, for an effective workweek of 35 hours.

In other countries, the length of the effective workweek depends on the applicable statutory working hours:

Country	Full-time workweek
France	35 hours
Czech Republic	36 hours
Canada, Chile Spain, India, Belgium, Germany (SII Deustchland)	40 hours
Colombia	44 hours
Chile	40 hours

Part-time work is essentially an approach chosen by employees and rarely exceeds 20%.

The total working hours (standard working hour and maximum overtime hours) is within the regulatory limits. Under no circumstances, the total working hours can exceed 60 hours a week.

In addition, each employee is entitled to a number of working days of paid holiday in accordance with social legislation or locally applicable practices:

Country	Number of working days of paid leave per year
Colombia	7
Chile	15
Canada, Belgium, Romania	20
Spain, Italy	24
France, Czech Republic, Switzerland	25
Poland	26
Germany, Netherlands India	30

SII group generally responds favourably to requests to facilitate work-life balance. SII employees have access to innovative initiatives:

- A new agreement on teleworking (SII France) was signed on March 15, 2022 by the management of SII Group and the representative trade unions. This agreement is in line with the company's desire to be socially innovative, by improving the quality of life and working conditions of its employees. Employees can choose between two forms of teleworking: regular teleworking on fixed days or occasional teleworking in response to emergency or personal situations. Teleworking days may be fixed or floating, and may account for up to 50% of working time.
- Flexible working hours: employees can adapt their working hours, in accordance with their contract and the agreement on reduced working hours, to suit not only their projects but also their personal and/or sporting commitments,
- Our subsidiaries SII Poland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland and SII Italy also offer flexible working arrangements (remote working and/or flexible working hours),
- a commitment to the right to disconnect: disconnection is a right, but it is also useful for everyone's life balance. Employees are not obliged to stay connected outside working hours.
- Support for parenthood: SII France has a partnership with a network of crèches offering employees who are parents access to a network covering the whole of France, with the possibility of regular or occasional childcare. Employees who are parents can benefit from workshops dedicated to parenthood.
- Our subsidiaries SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Switzerland and SII Colombia have a parental leave policy.
- A school support hotline accessible to all employees' children and fully funded by SII,
- Adaptation of working hours on the first day of school for parents who wish to accompany their children.

Working environment

SII group pays particular attention to the quality of life at work of its employees by looking after the working environment. Our branches and subsidiaries strive to provide a working environment that promotes well-being and productivity:

- Environments adapted to different working styles: collaborative and individual spaces enable dynamic and agile working methods,
- Relaxation areas promoting social ties, including nap rooms and breastfeeding rooms in some agencies such as Nantes, Lille, Sud-Ouest and Nouvelle-Aquitaine.
- premises that comply with accessibility regulations,
- premises adapted for sporty employees: showers are available in some branches and subsidiaries so that employees can carry out their sporting activities at lunchtime. SII Atlantique has a gym on its premises. Other branches have a collective sports hall for building companies, with access paid for (in full or in part) by the company and/or the social and economic committee.

As part of this process, employees are invited to take part in redevelopment or relocation projects. Focus groups and workshops are organised to define the layout of premises and improve working environments.

Evaluation of well-being at work

To measure well-being in the workplace, systems have been introduced to regularly monitor employee satisfaction. For example, SII France has included a mood barometer in the monthly timesheets completed by employees.

In addition to these measures, the Group's entities (SII Poland, SII Deutschland, SII Canada, SII Romania, SII Technologies, SII UK, SII Belgium, SII Netherlands, SII Spain, SII Chile and SII Switzerland) carry out annual surveys to measure employee satisfaction with their quality of life at work.

Great Place To Work

SII group uses the "Great Place To Work" institute to assess well-being at work within its entities. 15 SII entities are Great Place To Work certified on the fiscal year 2025-2026 : SII France, SII Belgium, SII Canada, SII Chile, SII Colombia, SII Czech Republic, SII Deutschland & SII Technologies, SII India, SII Morrocco, SII Netherlands, SII Poland, SII Romania, SII Spain, SII Switzerland, SII UK. Some of them have even been awarded the 'Best Workplaces' label rewarding companies in which it is good to work:

- SII France : has been awarded the "Best Workplaces" 2026 label, ranking 4th in its category (over 2,500 employees)
- SII Switzerland has been awarded the "Best Workplaces" 2026 label
- SII Poland has been awarded the "Best Workplaces" 2026 label ranking 1st in the large company category, Best Workplaces for Millennials and Best Workplaces for Women
- SII Colombia & SII Chile in the Best Workplaces for Women category

These awards demonstrate SII group's commitment to quality of life in the workplace, and the well-being of its employees, in a healthy and balanced environment.

Certifications always give rise to celebrations at the various sites in France and in the subsidiaries.

The Great Place to Work survey is also an opportunity to identify the areas for improvement desired by employees.

Their feedback is valuable for the Management because it allows us to evaluate the overall satisfaction felt and to gauge the points that deserve special attention or effort.

In this sense, working groups made up of volunteer employees are set up after each survey, called "MySII": they make it possible to mobilize collective intelligence in order to improve the quality of work for everyone and on all the subjects identified.

The Great Place To Work certification process will continue in 2026-2027 for all SII group subsidiaries.

Additional benefits

SII group employees benefit from a range of social benefits and initiatives designed to support their well-being, quality of working life, mobility and professional development. These benefits are tailored to local contexts and national regulations while pursuing a common objective of attracting, retaining and supporting employees across the Group.

• Mobility and commuting support: several Group entities financially contribute to employees’ commuting costs. This is notably the case for SII France, Metanext, SII Canada, SII Deutschland, SII Belgium, SII Czech Republic and SII Romania. Some entities also promote sustainable mobility initiatives, such as bicycle-sharing and cycling programmes in Canada.

• Social benefits and purchasing power support: Group subsidiaries implement various measures aimed at improving employees’ living conditions. In the Czech Republic, employees benefit from meal allowances, contributions to public transport subscriptions, a MultiSport card, a cafeteria benefits scheme and contributions to a pension fund. In France, employees may also benefit from the Action Logement scheme, under which employers allocate 0.45% of their payroll to support access to housing. This assistance is available to all SII France employees, subject to eligibility criteria and annual budget limits.

• Health, well-being and employee support: several entities provide additional health and well-being benefits. SII Chile offers an Employee Assistance Program providing psychological, nutritional, accounting and legal support to employees and their families. The subsidiary also provides pet health insurance and partnerships with sports centres. In Colombia, employees benefit from company-funded life insurance, prepaid health coverage and flexible and hybrid working arrangements.

• Skills development and professional support: several subsidiaries invest in employee training and skills development. In Colombia, employees have access to training programmes through online learning platforms such as Udemy and Platzi. These initiatives reflect the Group’s commitment to enhancing employability and supporting career development.

• Employee listening and engagement: various entities have implemented mechanisms to encourage employee expression and participation. In Germany, quarterly meetings open to all employees provide an opportunity to submit questions in advance, which are then addressed collectively by management. In Colombia, regular one-to-one meetings are organised every two months to gather employees’ expectations, concerns and suggestions, while fostering continuous dialogue within the organisation.

• Team cohesion and workplace culture: many subsidiaries regularly organise internal events, social activities and team-building initiatives to strengthen employees’ sense of belonging and promote team cohesion. For example, SII Czech Republic regularly organises collective events and team-building activities aimed at encouraging interaction and collaboration among employees.

- Specific local arrangements: certain measures are implemented to comply with local regulatory or collective bargaining frameworks. In France, employees benefit from social and cultural activities organised by the Social and Economic Committees (CSE), additional seniority leave provided under the SYNTEC collective bargaining agreement, and the annual leave travel ticket scheme, which offers discounts on rail travel. Under this scheme, SII France employees may benefit once a year from a discount of between 25% and 50% on SNCF train tickets. This benefit also applies to spouses and dependent children.

RISK	WORKING CONDITIONS / QUALITY OF LIFE AT WORK					
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Well-being at work	Agreement on the organisation and reduction of working hours Agreement on teleworking within SII	Employees working part-time	%Germany	23.8	-	37.5
			%Belgium	9.4	-	4.5
			%Canada	0.0	-	1.2
			%Chile	0.3	-	0.0
			%Colombia	0.0	-	0.0
			%Spain	3.2	-	3.5
			%France	2.5	-	2.8
			%Morocco	0.0	-	0.0
			%Netherlands	33.3	-	29.6
			%Poland	1.4	-	1.9
			%Czech Rep.	4.3	-	11.9
			%Romania	0.0	-	0.3
			%U.K.	6.4	-	6.3
			% Metanex	1.7	-	2.8
			%Usa	0.0	-	0.0
			%India	0.0	-	0.0
			%SII Group	3.6	-	4.3
		Employees benefiting from teleworking	%	25.9 [(1)]		
		% of employees aware of CSR	%	77.0 77.3*	78,62* 62,93***	80* 65.45 [(1)]
		Employee satisfaction (Great Place to Work)	%	81* 87,4**	83*	81*
		GPTW certification renewed	%	100	100	100
		Satisfaction of trainees and alternates	%	92*	92*	N/A

Key Performance Indicator (KPI)

** Indicator established on the SII France perimeter.*

(1) Indicator established on the SII Group perimeter.

*** Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland.*

****Indicator established on the perimeter SII France, SII Poland, SII Germany, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII United Kingdom, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII USA, SII Italy*

*****Indicator established on the perimeter Metanext, SII Poland, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Group Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII Italy, SII USA, SII Group Colombia and SII France.*

° There is a gap in this indicator. This is due to the change in the calculation method for SII France. A new software has been set up to monitor the teleworking of employees: the Lucca platform. Following its deployment during the fiscal year, the completion rate is only 20%. This explains the large difference between 2022-2023 (75%) and 2023-2024 (8%).

Employee commitment / Meaning at work

Friendly

Numerous events are organised throughout the year to bring staff together and strengthen cohesion. Events, team-building, seminars, agency evenings, breakfasts, lunches for new recruits, sporting challenges, etc. are all occasions for forging social links and fostering a warm atmosphere.

Communication tools

SII group has high-performance communication tools adapted to different forms of work organisation, so that all employees can access information and express themselves, whether remotely (teleworking) or face-to-face on SII premises. Intranet, corporate social network, social networks, web-conferencing, etc. are all tools that help maintain links.

In addition, to improve social relations, "Happiness Managers" are present in certain entities and benevolent communication workshops are organised in certain branches. Eevry agency organises various workshops (baking, Christmas, etc.) and events. Serval locations such as Lyon, Toulouse, Santiago have set up the "Green Team" to implement initiatives in favour of the environment.

Tour de France Comex and agency meetings

Every 3 to 4 months, each branch organises a meeting at which the director presents the key figures, strategy and business challenges to all the staff in his or her unit. These meetings are specific to each branch, depending on its context (geographical and sectoral footprint). Branch meetings are also offered in 'YouTube live' format, with the option of asking questions by text message or via our in-house chat tool.

Once a year, the Managing Board meets with the employees of each branch to present the results of the past financial year and the Group's outlook. This gives employees direct access to the Group's management.

International Management Committee

The International Management Committee is an opportunity for the Managing Board and the various departments to discuss the results of each entity and to share the Group's vision. These meetings enrich the Group strategy implemented by the Executive Board. They are also an opportunity to exchange best practice.

National Management Committee

The purpose of the National Management Committee is to create a forum for sharing information between the Executive Board and the branch managers. These committees are an opportunity to communicate the Group's strategy and the means of implementing it, and to provide feedback on the operational vision and results achieved by each branch/subsidiary.

Developing talent

All the employee have access to trainings to developp their skills.

SII group also supports and promotes the professional and/or personal initiatives and achievements of its employees. Trophies and gifts are regularly awarded to employees in recognition of their professional achievements. These awards are a source of motivation and recognition. SII also supports its employees' passions, whether sporting or humanitarian. In this context :

- SII France has a "Champions Academy" which aims to support high-level sportsmen and women in their efforts, both financially and in the organisation of their working time.
- SII Poland has set up the "Passion Sponsorship Program", which enables employees to sponsor and support their passions.

Aware that employees are the best people to talk to about their work, SII group regularly invites its staff to share their knowledge and expertise:

- Employees can become "SII Ambassadors" at major digital events such as Devoxx, Devfest and the Agile Tour. Employees can take advantage of the "Speak Up" scheme, which gives them the opportunity to share their knowledge through conferences or training courses on technical or non-technical subjects.
- As part of the co-optation scheme, employees are asked to promote the Group and its businesses to their friends and family. The commitment of our employees in this area has been proven over many years.
- SII offers its expert employees the opportunity to speak in the media, on their behalf, with the support of a journalist and a press relations agency. These articles are published in major online media (Forbes, Le Journal du Net, Les Echos, etc.).
- SII has launched its "*OK:SII*" podcast, enabling employees to share their knowledge and expertise on specific topics.

All these activities are a real source of motivation and recognition for the employees involved.

1.3.4. Social dialogue

[GRI 407-1]

Social dialogue is an important component of SII group's human resources and employee relations practices. Across the Group, employee representation mechanisms are established in accordance with applicable national regulations and local social dialogue frameworks. These mechanisms aim to ensure that employees are informed, consulted and able to collectively express their views on matters affecting their working conditions, employment and the organisation of work.

Several Group entities have formal employee representative bodies and collective bargaining arrangements. During the reporting period, SII Spain, SII Poland and Metanext all reported the existence of employee representative bodies or equivalent structures. In addition, collective agreements are in place within SII Spain and Metanext. The frequency of meetings varies depending on local requirements and organisational contexts. SII Spain holds twelve meetings per year, generally on a monthly basis, while Metanext organises meetings approximately every six weeks, resulting in ten meetings during the reporting period. SII Poland reported two meetings during the year. These arrangements contribute to maintaining regular dialogue between management and employee representatives across the Group.

Within SII France, a company-level Social and Economic Committee (Comité Social et Économique – CSE) has been established in each agency and at the company's head office through company agreements, together with a Central CSE composed of representatives elected from each local CSE. The CSE promotes health, safety and working conditions and ensures that employees are able to collectively express their views so that their interests are taken into account on an ongoing basis. The Central CSE is consulted in particular on :

- the company's strategic orientations;
- the company's economic and financial situation
- the company's social policy, working conditions and employment.

Collective bargaining within SII France takes place at national level through negotiations with trade union representatives. Social dialogue is considered constructive and covers both mandatory and voluntary negotiations. Management seeks to actively involve representative trade union organisations in discussions relating to the company's activities and workforce.

The collective bargaining agreement applicable to all SII France employees is the national collective agreement for technical design offices, consulting engineering firms and consultancy companies (CCN SYNTEC). This framework is complemented by internal regulations covering, among other topics, the prevention of sexual and moral harassment, sexist behaviour, disciplinary procedures, employees' rights of defence and the Group's whistleblowing system.

Through these various structures and consultation mechanisms, SII group seeks to foster transparent and constructive social dialogue, adapted to local regulatory environments while supporting employee participation and representation across its operations.

RISK	WORKING CONDITIONS / QUALITY OF LIFE AT WORK					
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Constructive social dialogue	Collective agreements	Social and Economic Committee meeting	Number	4* 67**	2* 22***	4* 28****
		% of employees covered by collective agreements and represented by officially elected staff representatives	%	N/A	55.8	55.9
		Collective agreements signed	Number	2*	3*	2*

**Indicator based on SII France perimeter*

***** Indicator established on the perimeter SII France, Metanext, SII Poland, SII Germany, SII Romania, SII Colombia, SII Spain.***

******Indicator established on the perimeter SII France, SII Poland***

*******Indicator established on the perimeter SII Spain, SII Poland et Metanext***

1.3.5. Diversity and equal opportunities

[GRI 405-1]; [GRI 406-1]

Convinced that diversity is a source of performance and that equal opportunities are an essential principle, SII Group is committed to bringing all talents together. As a result, the "Diversity and equal opportunities" risk is managed through 2 challenges:

- Diversity and inclusion: better reflecting the diversity of the Group's workforce and thus combating discrimination: integration of people with disabilities, employment and integration of young people and seniors, and social reintegration.

- Equality in the workplace: promoting parity and gender diversity, encouraging equal treatment for men and women, and promoting and supporting female talent.

Diversity

Diversity Charter

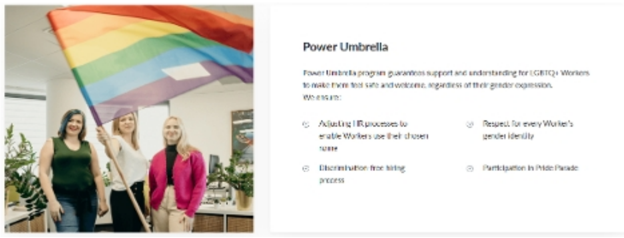
SII has formalized its commitments through the implementation of a Diversity, Equity and Inclusion (DEI) Charter, reflecting its ambition to foster a fair, inclusive, and respectful working environment across all its entities. This charter sets out clear principles aimed at preventing discrimination, promoting equal opportunities, and enhancing diversity in all its forms—whether related to gender, age, background, disability, or other characteristics. It also outlines concrete actions to raise awareness, support inclusive management practices, and ensure equitable treatment throughout the employee lifecycle, from recruitment to career development. Through this initiative, SII reaffirms its commitment to building a more inclusive workplace aligned with its core values and social responsibility objectives.

Diversity in gender, backgrounds and origins, age, as well as the inclusion of people with disabilities and the support of individuals whose roles are evolving or at risk, are key pillars of SII group's CSR strategy. These commitments address three major challenges:

- regulatory: by preventing and prohibiting unequal treatment;
- societal: by promoting equal access to employment and career advancement for all;
- and economic: by attracting and retaining the best skills and talents.

Diversity actions

- SII France and its SII Ouest agency signed an agreement since 2022 with the FACE association (Fondation Agir Contre l'Exclusion), which aims to create lasting local synergies between the world of associations, State public services, businesses and citizens in order to participate in the social cohesion of our territory and its economic development. The partnership is designed to facilitate access to education, training and employment by contributing to projects in secondary schools and by facilitating access to work experience placements. A contribution is also planned to a specific programme called "WI-FILLES", aimed at raising awareness and introducing girls to digital professions and skills.
- In 2023, SII France signed the LGBT+ Commitment Charter in partnership with the Association L'Autre Cercle and is committed to maintaining an inclusive environment for LGBT+ employees by supporting them in their professional development.
- SII Spain is a signatory of the Diversity Charter, and a patron of the Cares foundation, whose aim is to provide dignified work for people with disabilities and/or at risk of social exclusion. Our Spanish subsidiary has also set up a "Diversity, equity, and inclusion mailbox" so that all employees can send in their questions and ideas.
- SII Spain and the Adecco Foundation are working together to promote the integration of vulnerable people into the labour market in Spain. This approach enables people in socially vulnerable situations to find a job and prevents them from being socially excluded. People with disabilities, single-parent families and/or people with few resources are the main beneficiaries of this programme. SII Spain raises awareness among its employees through internal newsletters and publications on social networks.
- SII Poland is a signatory to the Diversity and Inclusion Declaration of the Association of Business Service Leaders. In addition, it communicates with its employees about the "Power Umbrella" programme, which supports the LGBTQ+ cause and diversity.



Inclusion

Integration of disabled people

SII group is committed to promote an inclusive workplace and equal opportunities for people with disabilities across its entities. Through its diversity, equity and inclusion approach, SII group seeks to ensure fair recruitment practices, facilitate workplace accommodations, prevent discrimination and support the long-term integration and retention of employees with disabilities.

Several entities have implemented measures aimed at removing barriers to employment, improving accessibility and promoting equal treatment throughout the employee lifecycle.

In France, SII has developed a long-standing policy dedicated to the recruitment, integration and retention of people with disabilities. This commitment is supported by partnerships with specialized organizations, the implementation of a Diversity, Equity & Inclusion (DEI) charter and dedicated provisions within company agreements addressing disability inclusion. Diversity, Equity and Inclusion representatives play a key role in supporting employees and promoting an inclusive workplace culture. Through its Diversity, Equity, Inclusion and Disability Mission, SII France deploys a range of initiatives designed to strengthen disability inclusion and equal opportunities. These initiatives include a dedicated "Disability Information & Advice" hotline providing free, anonymous and confidential support 24 hours a day, seven days a week, partnerships with companies in the supported and sheltered employment sector, and dedicated onboarding arrangements for employees with disabilities supported by local disability advisors. Awareness-raising also plays a central role through initiatives such as the "Disability According to SiiMON" web series, which aims to challenge stereotypes and improve understanding of both visible and invisible disabilities, as well as conferences and live events featuring speakers with disabilities who share their experiences and contribute to promoting a more inclusive workplace culture.

In Spain, equal opportunities are promoted through recruitment procedures that require candidates to be assessed fairly and without discrimination based on gender, race, religion, disability or any other personal characteristic. In addition, all job advertisements are written using inclusive language to encourage diverse applications.

In Morocco, anonymous skills-based application files excluding personal contact details and photographs have been introduced to reduce potential biases during recruitment and ensure that candidates are assessed primarily on their competencies and qualifications.

In Poland, dedicated initiatives support the integration of international employees and promote intercultural awareness. These include settlement assistance for foreign employees, Polish language courses and awareness-raising webinars aimed at fostering effective collaboration in multicultural environments. One example is the webinar "Different but not strange. How to be effective in international relations", which helps employees better understand and navigate cultural differences in the workplace.

Through these initiatives, SII group seeks to create an inclusive working environment where diversity is valued, equal opportunities are promoted and all employees can contribute and develop regardless of their personal circumstances or background.

Training and inclusion

SII group promotes inclusion and equal opportunities through training, awareness-raising and partnerships designed to foster a respectful and inclusive workplace. These initiatives aim to strengthen employees' understanding of diversity-related topics, prevent discrimination and harassment, and facilitate the integration of underrepresented groups, including people with disabilities.

Across its entities, SII group implements a range of actions tailored to local contexts, including awareness campaigns, dedicated training programmes, partnerships with educational institutions and participation in initiatives promoting inclusion in the workplace.

In France, SII develops partnerships with organizations and educational institutions that support the inclusion of young people with disabilities. The company notably sponsors the "Cordées Étudiantes Handi-Management" programme, which aims to prepare students, future managers and employees for the inclusion of people with disabilities in the workplace. SII France also participates in dedicated recruitment and inclusion events such as Hello Handicap and Talents Handicap.

In Chile, awareness workshops and conferences are organized at least annually in accordance with local regulations to promote inclusion and prevent discriminatory behaviours within the workplace.

In Colombia, training and awareness initiatives are deployed to strengthen a culture of respect, inclusion and the prevention of discrimination and harassment. These actions are integrated into onboarding processes, refresher programmes and internal communication activities available to all employees.

In Spain, all employees complete training on disability, diversity and appropriate workplace behaviour. Additional awareness-raising initiatives are organized throughout the year, including activities linked to international awareness days such as International Women's Day, as well as communications shared through the SII Hub, internal newsletters and social media channels. Furthermore, training on equality and the prevention of sexual and gender-based harassment is planned for all employees.

Through its corporate foundation, SII group supports initiatives that promote inclusion, autonomy and well-being for vulnerable populations. As part of its latest call for projects, the SII Foundation selected and supports the association *Les Jours Heureux*, whose mission is to improve the quality of life of people with disabilities.

This partnership reflects SII group's commitment to leveraging technology for social impact and fostering a more inclusive society. In 2026, the SII Foundation will support the creation of an interactive and immersive gymnasium within the Jean-Louis Calvino care facility. The project includes a fully adapted virtual activity room designed to stimulate motor and cognitive abilities, strengthen self-confidence and promote greater inclusion in everyday life through play and interactive technologies.

This initiative illustrates how innovative technologies can contribute to enhancing autonomy, well-being and social inclusion for people with disabilities.

Raising awareness

SII group promotes a culture of inclusion and respect through awareness-raising initiatives designed to prevent discrimination, challenge stereotypes and foster a better understanding of diversity and disability-related issues. These initiatives are implemented across the group's entities through training programmes, internal communication campaigns, conferences and employee engagement activities adapted to local contexts.

In France, SII has developed a wide range of initiatives aimed at raising awareness of both visible and invisible disabilities. To challenge stereotypes and encourage open discussions on disability, SII created the web series "Le handicap selon SIImon", featuring employees and addressing various forms of disability, including invisible disabilities such as Attention Deficit Hyperactivity Disorder (ADHD). These videos are shared through social media channels to reach both employees and external stakeholders. SII France also actively participates in the European Week for the Employment of People with Disabilities (SEEPH), which provides an opportunity to highlight the company's commitments and organize initiatives designed to raise awareness, challenge misconceptions and promote disability inclusion. Awareness-raising efforts in France also include conferences and events featuring athletes, experts and inspirational personalities with disabilities. SII has notably broadcast an internal mini-series entitled "Disability at Work: Let's Pull the Pin Out of Prejudice", developed in partnership with the comedy duo "Les Grenades", to address common misconceptions surrounding visible and invisible disabilities in the workplace through short educational sketches.

In Colombia, SII group Colombia organizes training and awareness sessions on topics such as the prevention of discrimination, workplace harassment and inappropriate behaviours. These initiatives involve managers and middle management and contribute to strengthening the ethical culture, respect and inclusion promoted throughout the organization.

In Poland, all employees, including senior leaders and managers, are required to complete annual ethics training. This programme addresses issues related to discrimination, harassment and respectful workplace behaviour and is based on internal policies such as the Code of Conduct and the Ethics Charter.

Through these initiatives, SII group seeks to foster an inclusive working environment where diversity is valued, equal opportunities are promoted and all employees are treated with dignity and respect.

Employment and integration of older people

SII group promotes age diversity and supports employees throughout their professional careers by fostering an inclusive working environment where experience, knowledge sharing and continuous development are valued.

Several entities have implemented measures to support the employment and retention of older employees, including career reviews, skills assessments, training opportunities and flexible working arrangements adapted to the later stages of professional life.

In France, employees may benefit from second-career interviews, skills assessments, end-of-career arrangements such as flexible working schedules or phased retirement schemes, and training programmes designed to prepare for retirement.

In Poland, senior employees are supported through mentoring programmes, which encourage knowledge sharing and professional development, as well as through the "Job Changer" programme, which facilitates career transitions and reskilling opportunities.

Social reintegration

At SII we believe in life paths and atypical career paths.

Our branches entrust the management of their waste to companies that play an active role in protecting the environment, while at the same time creating long-term, local jobs for people who have difficulty finding work or who are disabled.

Equal opportunities and non-discrimination - Promoting female talent

SII group implements a proactive approach to promoting equal opportunities, diversity and non-discrimination across its entities. This approach is reflected in actions aimed at preventing discrimination, fostering an inclusive workplace and supporting the professional development of all employees, regardless of gender, age, origin, disability or any other personal characteristic.

SII group's commitments notably include raising awareness and training managers and human resources teams on diversity and non-discrimination issues, taking into account local societal contexts, communicating internally on diversity and inclusion topics, integrating these objectives into social dialogue processes, and monitoring progress through dedicated reporting mechanisms.

In addition to these group-wide commitments, several subsidiaries have developed specific initiatives to support gender equality and women's professional development.

SII Colombia promotes the professional growth and empowerment of women through training programmes, skills development initiatives and opportunities to participate in leadership and career development processes.

SII UK supports mentoring programmes dedicated to women working in the defence sector, helping to strengthen career opportunities and professional networks in a traditionally underrepresented field.

SII Poland has implemented several initiatives aimed at supporting women throughout their professional careers. These include the "Power Women" community, which promotes career development, mentoring, networking and knowledge sharing through dedicated events, discussions and webinars. The subsidiary also supports employees during key stages of their personal and professional lives through initiatives such as "Power Mum", designed to facilitate the return to work following parental leave. In addition, women on maternity leave retain access to training opportunities through the company's e-learning platform, while mentoring programmes are available to all employees to support career development and progression.

Equality between men and women

SII group is committed to promoting gender equality and equal opportunities throughout the employee lifecycle, from recruitment and career development to remuneration, training and work-life balance. Across its entities, initiatives are implemented to foster an inclusive workplace, prevent discrimination and support the professional development of women, particularly in engineering and digital professions where female representation remains limited.

In France, SII renewed its commitment to professional equality through the signing of a new agreement on gender equality, quality of life and working conditions in May 2025. This agreement reflects a long-standing commitment to gender equality, initiated through collective agreements on equal pay and subsequently strengthened through dedicated agreements addressing professional equality between women and men. The agreement includes measures relating to non-discriminatory recruitment practices, with particular attention given to increasing the representation of women in technical and engineering roles, equal access to training and career development opportunities, equal treatment in professional advancement, equal pay across socio-professional categories, and initiatives supporting work-life balance. Specific provisions are also dedicated to parenthood, including support measures for employees before, during and after maternity leave. SII France also actively promotes the attractiveness of engineering and digital careers among young women through its long-standing partnership with the "Elles Bougent" association. Employees volunteer as ambassadors and participate in events aimed at encouraging secondary school and university students to pursue scientific and technical studies. This engagement is supported by a network of SII mentors who contribute to awareness-raising initiatives and participate in major events organized by the association, including career forums and industry exhibitions. To further promote gender equality and highlight female role models in engineering, SII France also dedicated an episode of its "OK" podcast to this topic on the occasion of International Women's Rights Day.

Several subsidiaries have also developed initiatives tailored to their local contexts. In Romania, inclusive and merit-based HR practices are implemented throughout the employee lifecycle, supported by the SII Integrity Line, which enables confidential reporting of inappropriate behaviours. In Colombia, the company promotes inclusive communication, objective recruitment and development processes, and equal treatment across the organization.

In Spain, a dedicated Diversity, Equity and Inclusion (DEI) function oversees initiatives aimed at promoting diversity and supporting minority groups. The entity has established an Equality Plan, maintains partnerships with organizations such as the Adecco Foundation and organizes awareness campaigns and events related to diversity and inclusion, including International Women's Day, Pride Month and the International Day of Persons with Disabilities.

In Poland, diversity and equal treatment are promoted through awareness campaigns, webinars, internal events and dedicated support programmes. The company's commitment is reflected in its Ethics Charter and in initiatives such as "Power Women", "Power Parents", "Power Umbrella" and "Foreigner Support", which contribute to fostering an inclusive and respectful working environment for all employees.

Nation-Army link

At SII France, the inseparable link between the nation and its armed forces is recognised and supported. Aware of the importance of valuing employees who serve or have served in the armed reserves, SII is actively committed to facilitating their commitment and professional reintegration. The hiring and requalification of former military personnel are thus promoted through concrete actions.

For example, an employee of SII Auvergne Rhône-Alpes benefits from dedicated days to carry out his mission as a reservist, while in the North, a former soldier has been recruited for an internship, with the aim of lasting integration on a permanent contract.

In this vein, SII group has signed an agreement to support operational reserve policies with the Ministry of the Interior and Overseas Territories and the Ministry of the Armed Forces. This reinforces our commitment to recognize the involvement of our employees in the defense of the nation, to facilitate their operational readiness, and to encourage bridges with the armed and security forces.

As a long-standing partner of Défense Mobilité, we regularly welcome talents in retraining, whose experience and skills enrich our teams. For example, in our Aix Méditerranée agency, 16% of our current workforce is made up of employees who have had a military career in the Air Force and the French Navy. Finally, this agreement reflects a natural convergence of our missions: to serve France's sovereignty and competitiveness, in particular through technological innovation, which is at the heart of defence and security issues.

RISK		DIVERSITY AND EQUAL OPPORTUNITIES				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
		Diversity and professional equality				
Diversity, inclusion and professional equality	SII CSR strategy Amendment No. 2 to the agreement on professional equality between men and women and quality of life at work Agreement in favour of the employment of people with disabilities	Total workforce (as of 3/31)	Number	10 862	10 397°	10 899
		Average headcount for the year	Number	10 932	10 454°	10 493
		Breakdown of workforce by gender	% Women % men	29.9 70.1	30.0 70.0	29.4 70.5
		Gender Equality Index	/100	90	90	89
		Breakdown of workforce by age group	% under 25	7.59	6.36	6.06
			% 25-30 years	27.52	26.89	25.99
			% 30-35 years	23.33	23.03	23.07
			% 35-40 years	16.63	17.50	17.08
			% 40-45 years	10.32	11.23	11.39
			% >= 45 years	14.61	14.99	16.41
		Breakdown of workforce by geographical area	% France	46.97	48.38	47.46
			% Poland	28.29	26.15	23.73
			% Spain	4.96	5.11	6.33
			% Germany	5.76	5.51	5.56
			% Romania	3.87	3.59	3.50
			% Chile	3.10	3.49	3.63
			% Colombia	1.48	1.74	1.97
			% Morocco	2.10	2.49	2.19
			% Belgium	0.59	0.50	0.61
			% UK	0.43	0.43	0.58
			% Czechia	0.43	0.44	0.39
			% Canada	0.39	0.52	0.76
			% Netherlands	0.72	0.32	0.25
			% India	0.46	0.66	1.38
			% Ukraine	0.11	0.11	0.09
			% Sweden	0.12	0.16	0.15
			% Argentina	-	-	-
			% Switzerland	0.01	0.19	0.12
			% USA	-	0.04	0.06
			% Italy	-	0.13	0.12
			% Luxembourg	-	0.01	0.01
		Breakdown of workforce by category	%Executives	94.62*	95.69*	95.88*
			%Emp,Tech,Sup	5.38*	4.31*	4.12*
		Breakdown of workforce by status and gender	%female executives	21.06*	19.86*	19.55*
			%male executives	78.94*	80.14*	80.45*
			%female emp,tech,sup	38.81*	40.55*	39.44*
			%male emp,tech,sup			

RISK	DIVERSITY AND EQUAL OPPORTUNITIES				
			61.19*	59.45*	60.56*
	Employees with disability	Number	95* 178	197	127* 193**
	Employees with disability	% employees	1.19* 1.15	2.24*	2.45* 1.78**
	Number of different nationalities	France Outside France	64 67	57 84	54 54
	Average age	Years	35.15	35.52	35.96
	% of employees who have received training in anti-discrimination and anti-harassment	%	N/A	29.35	27.48
	Inclusion				
	Recruitment rate of women in the technical field (production staff)	% women	21.5	21.3	21.3
	Recruitment of people with disabilities	Number	24*	21*	18*
	Proportion of women in management bodies index gender quality	%	67	67	67

Key Performance Indicators (KPIs)

** Indicator based on the SII France perimeter*

***Indicator based on the perimeter Metanext, SII Poland, SII Deutschland, SII India, SII Netherlands, SII Romania, SII Technologies, SII UK, SII Belgium, SII Chile, SII Spain, SII Morocco, SII Czech Republic, SII Switzerland, SII USA, SII Colombia and SII France.*

° For the "Total average headcount" indicator, for 24-25 reporting, the contracts included in the SII Poland perimeter change. It contains only the "employee" and "civilian" contracts.

1.4. Governance information

SII group is committed to delivering solutions that are closely aligned with its clients' expectations in terms of timelines, quality, and cost efficiency. This strong customer focus underpins the Group's ability to achieve sustainable performance while building long-term, trust-based relationships.

To support this ambition, SII group actively manages four key extra-financial risks that are integral to its governance framework:

- Responsible development;
- Fair practices and relations with stakeholders;
- Innovation;
- Asset protection and confidentiality.

1.4.1. Business Ethics

[GRI 2-23]; [GRI 2-25]; [GRI 2-26]; [GRI 406-1]; [GRI 407-1]; [GRI 408-1]; [GRI 409-1]

The regulatory environment relating to business ethics and stakeholder relations is constantly evolving. It is essential for SII group to comply with applicable regulations in these areas.

SII is committed to maintaining a strong and trust-based framework with its clients, employees and partners. To this end, SII group structures its management approach around four core values, which embody and reflect its commitment to stakeholders, and implements ethical practices to ensure sustainable and profitable development for all.

SII values

SII group's corporate culture is built around four core values that define its responsibility towards all its stakeholders. It is characterised by commitment, accountability, transparency, trust, quality and professionalism.

Commitment and accountability

Each employee is provided with the means and responsibilities associated with their role. Feedback, as well as commercial and operational suggestions, are valued and encouraged. This culture of commitment implies the acceptance of the right to experiment and the right to make mistakes.

Transparency

Information relating to the Company's operations is communicated to employees, shareholders and clients in a sincere, timely, comprehensive and accessible manner. Results, trends, objectives and the functioning of business units are not considered "trade secrets".

Trust

At SII, trust is granted by default and forms the foundation of internal relationships. This way of operating comes with a counterpart: a constant requirement for quality and for employees to adhere to the Company's project and culture.

Quality and professionalism

These are the Company's historical values, rooted in its origin as a business founded by engineers from a technical background. While the Company has developed a commercial dimension over time, these original values remain predominant.

Business ethics and responsible conduct of activities

[GRI 205-1]; [GRI 205-2]; [GRI 205-3]; [GRI 206]

The development and conduct of business within SII group are grounded in principles of integrity, exemplary behaviour and transparency. SII group is committed to promoting the responsible conduct of its activities across all the territories in which it operates and places particular emphasis on maintaining long-term, trust-based relationships with its employees, clients, suppliers and partners.

SII group integrates business ethics considerations into its risk management framework and into the support of its development. Governance bodies, notably the Supervisory Board, the Executive Board and the Executive Committee, uphold these commitments and ensure their integration into the overall management of the Group's risks and performance.

In a constantly evolving regulatory environment, the Group continues to deploy its business ethics framework in order to support its international development and address the specificities of its various entities. This approach is notably based on awareness-raising and training initiatives, a whistleblowing mechanism accessible to stakeholders, as well as risk control and assessment activities.

The Group also ensures compliance with applicable regulations, particularly in the area of competition law, and works to prevent corruption, fraud and practices contrary to business ethics in the conduct of its activities. This approach also includes the prevention of money laundering risks, notably through dedicated policies, controls and monitoring mechanisms implemented across the Group.

SII group applies a zero-tolerance policy towards corruption and influence peddling.

Ethical governance

Ethics Committee

The governance of SII group's ethics framework is overseen by the Group Ethics Committee.

In this regard, it contributes to defining the Group's orientations in terms of corruption prevention and responsible business conduct, in coordination with the governance bodies. It is composed of the Chairman of the Executive Board, an independent external member specialised in compliance matters, and the Head of Internal Audit.

Its responsibilities are as follows:

- Reviewing and handling reports from employees, as well as external and occasional collaborators, and addressing matters raised by stakeholders, under conditions that ensure confidentiality,
- Monitoring regulatory, case law and normative developments,
- Ensuring the dissemination of SII group's ethics approach to the ethics representatives within each subsidiary,
- Overseeing the implementation of the SII group's ethics policy in France and within its subsidiaries through local ethics committees and ethics representatives present across all Group entities,
- Providing guidance to any SII group entity on compliance with the Group's ethical principles and on the implementation of its ethics policy,
- Ensuring that employees receive training and/or awareness-raising on the SII's ethics policy.

The Group Ethics Committee meets on a semi-annual basis. The work and reporting presented during these meetings make it possible to monitor the progress of action plans, control mechanisms and training initiatives, as well as work related to risk mapping and, more broadly, the main initiatives implemented across the various entities of the SII Group.

The activities of the Group's Ethics Committee are regularly reported to the Executive Committee, the Executive Board and the Supervisory Board, ensuring structured monitoring of the main risks identified and the measures implemented to address them.

In this respect, the governance bodies are regularly informed of issues relating to business ethics and ensure that these matters are fully integrated into the overall management of the SII group's risks.

SII group also relies on a network of local ethics committees and ethics representatives to support the deployment of policies and procedures across its various entities.

Entities with an average workforce of more than 250 employees have a local ethics committee, while those with an average workforce below this threshold rely on local ethics representatives.

Local ethics committees and ethics representatives contribute to the rollout of Group policies, the dissemination of best practices, awareness-raising among employees, and the monitoring of actions implemented locally, under the supervision of the Group's Ethics Committee.

Ethical Governance	Financial year ended March 31, 2026 Number of ethics committees and ethics representatives
Group Ethics Committee	1
Local ethics committees	7
Local ethics representatives	19
Coverage rate of SII group entities	100 %

SII group's ethics framework is monitored through a set of indicators used to assess its deployment and effectiveness, including in particular:

- the training rate of employees exposed to corruption risks;
- the number and nature of reports received and how they are handled;
- the level of coverage of the framework across SII group entities;
- the absence of substantiated cases of corruption over the period;
- the level of deployment of third-party assessment processes;
- the monitoring of prevention and improvement actions implemented within SII group.

These indicators contribute to the steering of the framework and its continuous improvement at an international level.

SII group has not been subject to any convictions for offences related to corruption, money laundering, competition law or fraud.

Policies and internal framework

SII group relies on a structured set of internal documents to formalise the principles applicable to business ethics and to operationally implement the associated prevention and control mechanisms. This framework contributes to risk management, the securing of business relationships and the sustainable performance of SII group.

These mechanisms are part of a risk-based approach, notably built on SII group's corruption risk mapping, which forms the foundation of its prevention framework.

This framework notably includes a Code of Ethics, a Code of Conduct, an Anti-Corruption Code of Conduct, a Gifts and Hospitality Policy, a policy relating to the prevention of fraud, money laundering and anti-competitive practices, a Sustainable Procurement Charter, a whistleblowing procedure guide, as well as various awareness materials and internal procedures.

These policies define the rules applicable to the prevention of corruption, the management of conflicts of interest, practices relating to gifts and hospitality, and compliance with competition law, as well as the expectations governing relationships with third parties and, more broadly, the responsible conduct of business activities.

Beyond these formal requirements, SII group promotes a culture of integrity based on principles of transparency, accountability and exemplary behaviour, which are disseminated to all employees.

To ensure their dissemination across all SII group entities, these documents are translated into several languages.

Compliance with these principles and rules is a requirement for all SII group employees. Any breach may result in disciplinary measures, in accordance with applicable regulations and the internal rules in force within the various entities.

Training and awareness programme

SII group has implemented a training programme targeting employees most exposed to corruption risks. In view of the Group's activities, this population notably includes employees involved in purchasing or sales activities, as well as those holding managerial positions or involved in human resources processes. These employees are required to complete the training sessions. As a result, all at-risk functions are covered by the training and awareness programme.

During the financial year, following the implementation of a new business ethics training programme in October 2025, **83.35%** of SII group employees exposed to corruption risks were trained. The objective is to reach a coverage rate **of 90%** of SII group employees exposed to corruption risks by March 31, 2027. This indicator is subject to regular monitoring in order to identify areas for improvement and to ensure increased coverage of the targeted populations.

The business ethics training module is delivered through an e-learning format, including a knowledge assessment requiring a minimum score of 90% correct answers. It is deployed across all SII group entities, thereby contributing to the consistency of practices at an international level.

In parallel, an awareness programme has been implemented to ensure that all employees, regardless of their role within SII group, are informed of the principles and requirements relating to business ethics. This programme is notably supported by regular communications, the induction of new employees to the Group ethics policy, as well as a dedicated e-learning module accessible to all.

Ethical whistleblowing system

As part of its ethics policy and in compliance with applicable regulations, SII group has implemented a whistleblowing mechanism accessible to all employees as well as external stakeholders.

The ethical whistleblowing platform (https://sii.integrityline.fr) enables the confidential reporting of behaviours or situations that may be contrary to SII group's ethical principles, applicable regulations or internal rules in force. The platform also allows stakeholders to raise questions relating to business ethics matters.

The mechanism is accessible 24/7 and is available in French, English, Spanish and Polish in order to support its rollout across the Group's various international entities.

The handling of reports is supervised by the Group Ethics Committee, with the support of local ethics committees where relevant. Specific mechanisms have been implemented to prevent potential conflicts of interest in the processing of reports.

The mechanism provides several reporting channels as well as guarantees relating to:

- the confidentiality of exchanges;
- the protection of whistleblowers;
- protection against retaliation;
- respect for the presumption of innocence;
- as well as the protection of personal data processed in the context of investigations.

Each report is subject to an initial assessment to determine its admissibility and, where appropriate, to initiate the necessary investigations. When verification activities are carried out, they are conducted in compliance with confidentiality requirements and applicable regulations.

A whistleblowing procedure guide is also accessible to all stakeholders and formalises the procedures for collecting, processing and monitoring reports, as well as the associated safeguards.

A consolidated report on alerts received within SII group is presented during the semi-annual meetings of the Group Ethics Committee. These data are subject to regular monitoring, enabling the analysis of the nature of reports, the identification of trends, the adaptation of prevention actions and the support of the overall management of the business ethics framework.

No incidents of corruption were reported during the financial year through SII group's whistleblowing mechanism. More broadly, the Group did not identify any substantiated cases of corruption over the period.

The ethical whistleblowing mechanism is deployed across all SII group entities.

Third-party assesment procedures

As part of securing its business relationships and preventing risks related to business ethics, SII group has structured a third-party assessment framework, integrated into its procurement policy and its corporate social responsibility approach.

This framework is based on a set of complementary tools designed to govern relationships with suppliers and subcontractors, and to prevent risks of corruption and non-compliance.

In particular, SII group relies on a Supplier Code of Conduct – Sustainable Procurement, updated in September 2025, as well as on a Sustainable Procurement Charter, which is disseminated to its suppliers and partners and defines the expectations in terms of integrity, corruption prevention and compliance with applicable regulations. This framework notably provides for the prohibition of any form of corruption and the prevention of conflicts of interest.

These requirements are integrated into the Group's contractual relationships, notably through the inclusion of specific clauses imposing compliance with business ethics principles and applicable anti-corruption regulations.

In addition, SII group deploys a third-party assessment questionnaire incorporating ESG criteria and business ethics requirements. This tool enables the evaluation of partners' level of maturity across dimensions such as governance, the existence of anti-corruption policies, training systems, whistleblowing mechanisms, as well as risk management practices.

This framework is part of a progressive, risk-based approach aimed at strengthening knowledge of partners, identifying potential risks and supporting the continuous improvement of their practices. It is integrated into the overall management of the procurement function, which contributes to monitoring performance and risks across the supplier chain.

SII group continues its efforts to enhance the coverage and harmonisation of this third-party assessment framework at an international level, in line with the objectives set out in its procurement policy and its CSR strategy.

Corruption risk mapping

SII group has developed a Group-wide corruption risk mapping in order to identify, analyse and prioritise the risks to which it is exposed, taking into account its activities, geographical footprint and business relationships.

This mapping forms the foundation of the Group's anti-corruption prevention framework. It enables the definition of prevention and control measures tailored to the level of risk identified, and guides internal control and assessment activities.

The risk mapping is reviewed annually during meetings of the Group Ethics Committee. Additional updates may also be carried out during the financial year in the event of significant changes in risks or in the Group's organisation.

The Group is currently continuing work to update and harmonise this framework in order to progressively strengthen its coverage and consistency at an international level, with the objective of completing a comprehensive review by the end of the financial year ending March 31, 2027.

Anti-corruption code of conduct

The Anti-Corruption Code of Conduct sets out the fundamental rules and principles for the proper conduct of business. This document constitutes a thematic extension of SII's Code of Ethics, providing guidance and practical recommendations to help employees address risk situations.

It is deployed across all SII group entities and forms part of the documentation framework of the Group's anti-corruption prevention system.

Gifts and Hospitality policy

SII group has implemented a Gifts and Hospitality Policy designed to govern practices relating to gifts, invitations and benefits that may be offered or received in the context of professional relationships. This policy notably recalls the principles of transparency, proportionality, prevention of conflicts of interest and the fight against corruption, in order to prevent any risk of impairment of integrity or undue influence in the conduct of business.

The policy notably specifies that a gift or hospitality must not be granted with the aim of obtaining a consideration, influencing a decision or conferring an undue advantage. Gifts and hospitality must remain reasonable, be strictly within a professional context and be subject to an appropriate level of transparency.

The implementation of this policy is supported by formalisation through:

- a declaration form for any gift offered or received;
- where applicable, a request form for derogation from the gifts policy.

All SII group entities have a dedicated email address to enable the centralisation of declarations relating to gifts and hospitality.

The Group Ethics Committee reviews the number of declarations relating to gifts and hospitality received over the period. Employees may also seek guidance from the Group Ethics Committee, local ethics committees or ethics representatives.

The Gifts and Hospitality Policy is applied across all SII group entities.

Accounting control procedures

SII group continues to strengthen its accounting control procedures in order to contribute to the prevention and detection of corruption risks within its activities and key financial processes.

In this context, process review and analysis work is carried out within certain Group entities to assess the consistency of the control mechanisms implemented over flows considered to be the most exposed to business ethics risks.

These reviews notably cover procurement, treasury, sales and human resources processes. They are based on document analyses, discussions with operational and finance teams, as well as process reviews aimed at enhancing the understanding of existing control mechanisms.

The analyses carried out make it possible, in particular, to identify key risk areas, opportunities to strengthen procedures, and measures likely to contribute to improved control over risks related to financial flows. These controls also contribute to the prevention and detection of fraud and money laundering risks, through transaction monitoring and consistency checks.

The Group is progressively continuing the harmonisation of these reviews across its various entities, taking into account their size, organisation and the risks identified.

The supervision of these activities is ensured by the Group Ethics Committee.

Disciplinary regime

The disciplinary regime applicable in the event of non-compliance with the principles underlying the Group's ethics policy is set out in the Internal Rules and Regulations (in France) and in equivalent internal frameworks within the Group's other entities.

Any breach of the applicable principles and rules may result in disciplinary measures, in accordance with applicable regulations and internal rules.

All employees joining SII group commit to complying with SII group's ethics policy.

Internal control and assessment framework

SII group implements an internal control and assessment framework aimed at contributing to the continuous improvement of its business ethics system and strengthening the management of corruption risks.

This framework is notably based on process review activities, analyses of existing control mechanisms, and the monitoring of actions implemented within the various SII group entities.

The work carried out makes it possible to identify key areas for improvement, support the enhancement of internal procedures, and contribute to better management of situations that may present business ethics risks.

These activities notably rely on analyses conducted as part of the corruption risk mapping, as well as on exchanges with the relevant management and functions.

SII group is progressively continuing to strengthen and harmonise this framework at an international level.

Ethics charter

SII's Ethics Charter is the Group's reference document formalizing its ethical framework and guiding the conduct of all stakeholders, both internal and external. Attached to the Internal Regulations in France, it is therefore formally acknowledged and signed by employees as part of their employment contract. It complements these Internal Regulations and does not replace the laws and regulations in force in the countries where SII operates. Built on the Group's core values and aligned with key international principles, it sets out clear commitments regarding integrity, transparency, human rights, and responsible business practices. The Charter also includes specific provisions on the ethical and responsible use of artificial intelligence, promoting a human-centric, transparent, secure, and fair approach to AI systems, underpinned by human oversight and compliance with applicable regulations.

RISK		ETHICS				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Business ethics	SII Ethics Charter and SII Code of Conduct	**% of employees exposed to corruption risks trained in business ethics and anti-corruption practices**	%	67.1*	68.7*	83.4
		Number of reports related to whistleblower procedure	Number	N/A	10	7
		Number of confirmed corruption incidents	Number	N/A	0	0
		% of sites assessed or audited internally on a specific business ethics issue	%	N/A	100	100
		% of employees trained in ethics awareness	%	75.9	71.5*	85.7*
		EcoVadis "Ethics" score out of 100	Score	70	77	64

Key Performance Indicator (KPI)

** Indicator based on SII France.*

1.4.2. Our long-term business relationships

For SII group, sustainable development is closely linked to long-term customer satisfaction. The Group builds and maintains its client relationships through a structured organisation and dedicated tools designed to ensure their relevance and effectiveness over time. Its strong commitment to placing customers at the core of its strategy is reflected both in its client referencing policy and in the durability and recurrence of these relationships.

The extra-financial risk related to "sustainable development" is managed through four key challenges:

- **Customer satisfaction:** maintaining high levels of satisfaction and loyalty by fostering trust-based relationships;
- **Subcontractors and suppliers:** preserving a trusted value chain by engaging partners that meet the Group's corporate responsibility standards;
- **Competitiveness and brand image:** ensuring the robustness of the business and financial model by retaining existing activities, expanding into new markets, diversifying the client portfolio, and maintaining a strong competitive position;
- **International development:** expanding into new geographies while supporting clients in their own international growth.

Tax liability

In line with this international development, SII group is committed to adopting tax practices that comply with local laws and regulations in the countries where it operates.

None of the Group's locations are designed to optimise tax efficiency; our strategy of supporting our customers is the only reason to invest in new geographical territories.

Given its size, and despite the low level of intra-group transactions, the Group has introduced a transfer pricing policy designed to ensure that the operating margin is fairly distributed between the various entities that make up SII Group.

In addition, SII applies the highest level of tax transparency to all its transactions with third parties. As a result, each transaction is taxed directly in the country in which it takes place.

Finally, SII group is not based in a country classified as a "tax haven" by the French national authorities.

Customer satisfaction

Since 1992, SII group has been committed to a rigorous, demanding and sustainable quality approach, focused on customer satisfaction. This strategy is based on a solid regulatory framework (ISO 9001, EN 9100, ISO 27001, ISO 14001, ISO 20000, PASSI), guaranteeing quality, secure, reliable services that comply with international standards. The approach deployed is both structured and collaborative, combining technological expertise, open innovation and continuous improvement. Thanks to an in-depth knowledge of customer expectations, actions are oriented towards efficient, explainable, ethical and high value-added services. All of this contributes to strengthening an authentic, transparent and sustainable relationship, driven by a collective dynamic and an environmental, human and sovereign commitment.

This normative framework is divided into six main areas:

- Guarantee of operational excellence: each project meets high quality standards, strengthening the trust of customers and partners.
- Employee empowerment: a clear and demanding framework promotes individual and collective commitment to the success of projects.
- Optimization of project management: early detection of anomalies and complete documentation facilitate management and implementation.
- Focus on customer satisfaction: regular surveys and targeted analyses make it possible to anticipate and respond precisely to expectations.
- Enhancement of SII brand: the promotion of quality commitments and the dissemination of exemplary achievements consolidate the Group's reputation.
- Transparency of commercial communications: authenticity and sincerity guaranteed to establish a lasting relationship of trust.

SII group's subsidiaries play a crucial role in the implementation of its quality and CSR approach, in particular through:

- Customer satisfaction surveys: All subsidiaries regularly conduct satisfaction surveys to understand and meet customer expectations.
- Customer complaint management: A dedicated customer complaint management process has been implemented across all subsidiaries to efficiently process returns and continuously improve services.
- ISO 9001 certifications: In France, 10 agencies as well as the head office are ISO 9001 certified, attesting to a quality management system. The subsidiaries are also certified: SII Technologies, SII Belgium, SII Chile, SII Colombia, SII Spain, SII Morrocco, SII Netherlands, SII Poland, SII Czech Republic, SII Romania, SII Canada, SII Switzerland, SII Italy, SII India and SII UK.
- EN 9100 certifications: The agencies concerned with the ASD (Aeronautics, Space, Defense) field in SII France, SII Deutschland, SII Canada, SII India, SII Netherlands, SII Spain and SII UK are EN 9100 certified, attesting to compliance with the specific requirements of the aeronautics industry.
- ISO 27001 and ISO 14001 certifications: SII has also achieved ISO 27001 certifications for information security (see section 1.4.6) and ISO 14001 for environmental management (see section 1.2.1), demonstrating its commitment to data protection and

environmental sustainability in a large part of its agencies.
- ISO 20000 certification: SII Spain is ISO 20000 certified, testifying to the quality of its Information Technology management systems.
- PASSI certification: The Velizy site (Ile-de-France agency) is certified "Information Systems Security Audit Providers" (PASSI)

Innovation

As a key driver of SII's performance, innovation is an integral part of the Group's activities, making it a "technology partner". Our employees are mobilised on a daily basis to support the Group's customers in their digital and environmental transitions.

SII Research aims to respond to the technological challenges facing our society by implementing innovative R&D projects that strengthen SII's expertise and give meaning to our work.

SII Research federates its innovative projects within internal centres spread across the agencies.

SII Research actively collaborates with major industrial and academic partners, is member of several competitiveness clusters, and benefit from institutional funding for selected initiatives. These synergies strengthen innovation capabilities and enhance the overall competitiveness and excellence of the company.

Through this organisation, the Group highlights SII's expertise, invests in new technologies, promotes the know-how of its consultants and enhances its offerings. "SII Research structures all of the Group's R&D activities, including the management of internal and collaborative R&D projects, technology watch and intellectual property management.

Innovation is at the core of transformation, production, operation of tomorrow products, transforming them into concrete, sustainable solutions with 4 objectives :

- Support the energy transition
- Reduce time-to-market without compromising reliability
- Optimize product operations within its ecosystem
- Improve production and operations

SII Research's projects use in particular the following technologies and areas of activity:

- AI and Data Science
- Modelling and simulation
- Embedded software
- IT

Innovation challenges and ideation workshops are organised with engineers and partners in order to create our future projects together.

In France, the Assisted Validation Testing project has been launched with the aim of accelerating the analyse of non-regression test results using AI and validation assistants.

Motion-DeTech project analyzes kayakers' movements by combining wearable sensors, markerless video, and biometric data to build precise motion models and deliver actionable insights that help optimize performance and technique.

THOR project leverages machine learning and real-time data from charging systems, vehicle instrumentation, and BMS to monitor battery health and adapt charging strategies, ultimately extending battery lifespan.

Every year, SII France organises Transformer Days, a TECH event for and with the region's decision-makers, organised around sharing and exchanging experiences and visions.

SII's objective is to accelerate our decision-making, affirm our trajectories and better manage our transformations. To achieve this, SII is calling on the group's experts, as well as its customers, to offer conferences on Artificial Intelligence, industrialisation, testing and agility.

Afterwards, round-table discussions allow participants to explore these issues in greater depth, encouraging discussion, collective reflection and the discovery of each other's approaches.

Artificial intelligence

Artificial intelligence is seen by SII as a major technological opportunity, provided that it is put at the service of people, positive impact and ethical control. The company's vision is that of a trusted player in the implementation of responsible, useful and sustainable AI.

The preferred approach is based on augmented, non-substitute AI that unlocks human potential, optimizes business processes and opens the way to new services with high added value. The support offered to customers goes beyond technological adoption and includes the strategic dimension, the cultural, organizational and ethical transformation that AI implies.

SII's positioning is distinguished by a desire to ask the right questions: relevance of use cases, transparency of algorithms, data sovereignty, reduction of the carbon footprint, digital inclusion. All the solutions developed are part of an explainable, responsible and useful use logic.

Making AI a lever for collective progress, controlled and human-centric, is fully in line with the vision of sustainable and shared digital technology.

With this in mind, the Group's signing of the AI Pact, a European initiative in favour of ethical, transparent AI that respects fundamental rights, marks a key step in its commitment to deploying regulation, whether for internal projects through a dedicated committee or in support of its clients. This action is part of a dynamic of active contribution to the regulation and governance of AI, in line with the work of the European Commission on the AI Act and the reflections carried out by Numeum, of which SII is an active member.

The Group's strategy is also based on a co-innovation approach with customers, who are involved from the early stages of projects. This collaboration aims to develop tailor-made solutions, in line with business challenges. To this end, a specific AI offer has been designed, structured around concrete use cases, technological demonstrators and adapted support pathways.

Among the tools deployed is Copilot, an assistant based on generative AI, a lever for productivity and the transformation of uses. SII has forged an approach ranging from the identification of use cases, to their prioritization and deployment while measuring their actual adoption. Support is provided to facilitate the integration of these tools and their appropriation by end users. At the same time, an internal training program on three levels, from awareness to expertise on a particular tool, makes it possible to strengthen the skills of employees and to promote a collective increase in expertise.

The industrialization of AI projects is a central pillar, based on robust and proven methodologies ensuring the quality, security and scalability of solutions, from proof of concept to production and maintenance of solutions. This approach benefits from strategic partnerships with Microsoft, AWS and Google, allowing access to the latest technological innovations in a rich and dynamic ecosystem. The group also has a sovereign AI platform that allows us to meet our customers' most stringent security requirements, whether for the development of sensitive applications or the hosting of specialized solutions.

The company actively contributes to professional events and conferences, where feedback and perspectives on AI are shared. SII is also involved in regional ecosystems, through collaborations with clusters, universities and start-ups, in a logic of open innovation and territorial development.

Finally, work is being carried out on the impact measurement of AI systems (AIS), integrating performance, ethics and sustainability indicators. This approach aims to ensure that the technologies deployed create value while respecting the principles of social responsibility.

Asset protection and confidentiality

Protecting assets and respecting confidentiality are essential to maintaining trust, a major value of SII Group. This risk is managed through 2 extra-financial challenges:

- Data protection and confidentiality: ensuring the protection of confidential information and personal data of employees and external stakeholders (customers, suppliers, etc.);
- Asset protection: ensuring the protection of the Group's tangible assets (equipment and material goods) and intangible assets (human capital, know-how, projects, brand image), as well as respect for the intellectual property of customers and the Group.

Data protection and confidentiality

[GRI 418-1]

Information security

The security of information, whether dematerialised or not, whether it belongs to SII Group, to employees or to customers, involves a number of different issues:

- A national issue: government ministries entrust the Group with sensitive projects, where a security failure would be detrimental to France;
- Industrial issues: SII works with strategic data and industrial secrets that are vital to its customers' business;
- Legal issues: the Group is contractually committed to keeping confidential the data, processes, tools and know-how belonging to its customers or that the Group designs for them;
- Financial: through the loss of customers or the application of penalties if the group does not meet the requirements;
- Personal life: through the application of the General Data Protection Regulation (personal data);
- Brand image: managing the Group's information security contributes to the trust that customers place in us.

Over the years, the Group has incorporated into its practices, its Information Security Policy and its Information Security Management System, the processes and procedures needed to satisfy its own requirements in terms of information security, as well as those of its customers, such as confidentiality agreements, an encryption procedure and an Export Control process.

DSSI organization

Strengthening the Information Systems Security (ISS) workforce has been a strategic priority for SII Group, in order to meet its growing needs in terms of digital protection and the sustained demand of its customers with regard to their regulatory requirements.

The emphasis is on expertise, certification, a dynamic approach and a continuous focus on information security and adaptation to current challenges. This new, robust and constantly evolving information security organization responds to customer needs and the challenges of the digital world.

The ISS is led by the Group CISO (Information Systems Security Manager) and is represented locally by several CISOs and Cybersecurity referents.

Towards a Secure Digital Transformation

SII Group is launching its transformation in order to meet the requirements of its customers as closely as possible.

It is fully in line with the dynamic of evolution towards efficient and secure digital solutions. The adoption of Microsoft 365 represents a significant step in its own digital transformation.

The effectiveness of collaboration and communication tools is essential to streamline exchanges between teams, to centralize information and to promote collaborative work, including remotely.

This increased agility is essential to meet customer needs and to maintain the Group's competitiveness in an ever-changing market that clearly preserves its objective of ensuring the confidentiality, availability and integrity of its customers' data and assets.

Business Continuity and Crisis Management

Business continuity and crisis management for SII Group are fundamental aspects to ensure the resilience and sustainability of SII Group in the face of unforeseen events or crisis situations.

As a major player and partner of many companies, it was crucial for SII to guarantee the continuity of its own operations and those of its customers.

The integration of the specificities of the ISO 27001 standard into its quality processes also highlights the importance given to information security, a crucial aspect of business continuity in the digital age for the company.

Several of the Group's entities are ISO 27001 certified: SII France, SII India SII Spain, SII Colombia, SII Morrocco, SII Poland and SII Romania.

SII Deutschland, SII Technologies, SII Poland and SII Romania are TISAX certified.

Cybersecurity

Cybersecurity at SII Group is supported by a structured technical framework designed to protect information systems and data against evolving cyber threats. Within this framework, a range of cybersecurity solutions is deployed to prevent unauthorized access, detect and monitor security events, and respond effectively to incidents. These measures contribute to safeguarding the confidentiality, integrity, and availability of information assets. Integrated into the broader IT and information security governance, these technical controls complement risk assessments, policies, and awareness initiatives, and are adapted to the criticality, risk exposure, and operational context of each system.

General Data Protection Regulation (GDPR)

As a company in the digital sector, the protection of personal data is essential for SII. As such, SII actively acts to protect personal data, in accordance with the regulations in force: Regulation (EC) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (known as "GDPR"), the Data Protection Act, as well as applicable national legislation.

SII complies with its legal obligations regarding the processing of personal data, both for its internal activities and for customer projects, and ensures that its customers have a high level of trust as a technology partner.

Data protection is also an opportunity to demonstrate SII's strong commitment to this subject and to convey a positive message about its level of IT security. Compliance is ensured by the Data Protection Officer (DPO) team, which is responsible for internal compliance and relies on a network of contact points within SII agencies. Awareness of data protection issues is integrated into employee training programs.

Each SII subsidiary is responsible for managing the protection of personal data and ensuring compliance with the regulations in force.

Awareness-raising and training

Awareness and training are essential pillars to strengthen the safety culture and the effectiveness of the teams in the services delivered to our customers.

Through MooCs or E-leaning sessions, the training aims to equip teams with the knowledge and technical skills to excel in their respective fields, integrating security as an essential component.

Depending on their role, employees follow appropriate awareness or training sessions (initial awareness, training dedicated to secure development, etc.) The content of the sessions focuses on best practices and rules of behavior to adopt in terms of information security.

The objectives of awareness and training are numerous such as Office Automation, Cybersecurity, Software Development, DevOps, Project Management, Infrastructure, Artificial Intelligence, DBMS and Big Data.

RISK		ASSET PROTECTION AND PRIVACY				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Data protection and confidentiality	SII Information Security Policy and SII IT Charter	% of ISO 27001 certified entities	%	56	67	89
		Subsidiaries that have passed the cyber maturity assessment	%	N/A	32	32
		Number of IT security audits (internal/external)	Number	12*	15* 78**	16* 40

Key Performance Indicator (KPI)
** Indicator based on SII France.*
*** Indicator established on the Group scope, excluding Metanext and SII Netherlands.*

Sub-contractors and suppliers

[GRI 308-1]; GRI 308-2]

SII makes moderate use of subcontractors in situations where required skills are not available in-house or do not correspond to the desired profile, including when profiles do not meet the Group's employability criteria.

SII is a signatory of the inter-company charter established by the French Credit Mediation Service and the French National Procurement Council, promoting a responsible and progressive approach towards suppliers, particularly SMEs. By signing this charter, SII commits to developing balanced and transparent relationships with its suppliers.

SII group has implemented a structured process for managing subcontractors and suppliers. In addition to quality and financial criteria, supplier selection integrates environmental, social and ethical requirements. These requirements are embedded contractually through dedicated clauses covering human rights, labor practices, environmental protection and business ethics.

Beyond policies, SII has strengthened the operational deployment of responsible purchasing practices. A global ESG risk analysis is conducted across the supplier base to identify key risks and prioritize actions. This approach is supported by dedicated evaluation tools (including ESG questionnaires for subcontractors) and progressively enhanced data collection, particularly on climate-related indicators.

Suppliers are required to adhere to SII's Code of Conduct and Sustainable Procurement Charter, committing to fair practices and compliance with sustainability principles throughout their own value chain. The Group ensures continuous monitoring through regular evaluations, performance reviews and audits integrating ESG criteria.

SII has also initiated structured programs to improve supplier maturity:

- deployment of ESG questionnaires for subcontractors to assess performance;
- development of climate data collection processes (e.g. via Greenly plateform);
- implementation of ESG risk mapping at Group level;
- progressive qualification of suppliers based on CSR criteria.

To support internal transformation, SII has strengthened governance and capabilities in responsible procurement, including dedicated training programs for buyers and the gradual structuring of procurement processes at Group level.

At the same time, SII relies on robust management systems and certifications to frame its approach. Environmental (ISO 14001), information security (ISO 27001) and health & safety (ISO 45001) standards contribute to strengthening risk management, including within the supply chain.

SII adopts a purchasing policy that favors suppliers committed to a responsible approach, including:

- suppliers supporting the integration of people with disabilities;
- eco-responsible purchasing (recycled, recyclable, certified or eco-labelled products) where economically feasible, particularly for IT equipment, consumables and services.

Finally, sustainable procurement practices are deployed consistently across the Group. Several subsidiaries (including Romania, Germany, Spain, Belgium, Colombia, India, Poland and the UK) have implemented similar frameworks, ensuring harmonization and continuous improvement at international level.

RISK		SUSTAINABLE DEVELOPMENT				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Customer satisfaction	SII Management Policy	**Customer satisfaction rate**	%	95.5*	94,2	96.5
		% of ISO 9001 certified entities	%	78	94	89
		% of EN 9100 certified entities	%	100	100	100
Sub-contractors and suppliers	SII Management Policy and SII Responsible Purchasing Charter	Amount of subcontracting	k€	46,010*	48 704*	51 311*
		% subcontracting*	% of sales	10.5*	11*	11*
		Interim value*	k€	383*	345*	300*
		% of buyers trained on sustainable procurement	%	N/A	N/A	100*
		EcoVadis "Sustainable Procurement" score out of 100	Score	80	81	75
		Percentage of panel subcontractors who have signed the Responsible Procurement Code of Conduct	%	N/A	Not followed	Not followed

Key Performance Indicator (KPI)

** Indicator based on SII France permiter*

1.4.3. The digital ecosystem

As a company specialising in digital services, SII group is heavily involved in the challenges of its ecosystem, contributing to the development of the digital sector:

- contributing to the development and influence of the digital sector, in conjunction with key organisations;
- promoting digital training and careers.

Relations with trade associations and technology expert groups

SII is a member of NUMEUM, the leading professional employers' association for digital companies in France. In order to take part in the evolution of our profession and to defend its interests, SII is actively involved at several levels within NUMEUM:

- Charles MAUCLAIR, a member of SII group Management Board, has been a director of Numeum since 2023 and Chairman of the Collège des sociétés d'Ingénierie et de Conseil en Technologies (ICT) since October 2021.

- SII's business experts sit on various existing committees (training, innovation, legal).

In addition, our involvement is strengthened locally by our participation in working groups relating to key market areas in the region. These groups provide SII with representation and skills related to developments in the digital sector.

As a member of boards of directors or as a member, the group pursues the following objectives:

- participate in the development of digital technology;
- promote training and enhance the value of digital and engineering professions;
- promote exchange and cooperation between training establishments and the major employability sectors in the digital sector;
- to promote innovative teaching methods.

SII sponsors and makes technical contributions to a number of expert circles. These initiatives are a source of motivation and recognition for the employees who take part.

Internationally, SII Chile is a member of the Chiletec professional organization, which aims to support and energize the Chilean technology industry.

Promoting digital training and careers

SII supports young people through partnerships and exchanges with a large number of schools and universities in order to align educational curricula with market requirements. We work with students to :

- promoting digital and engineering professions through presentations of SII professions;
- provide financial support for their initiatives (challenges, communications, etc.);
- offer internships and work-study placements, in particular at recruitment forums and job fairs;
- advise them in their job search;
- offer mock interviews to future graduates;
- participate in school juries.

SII group has established several partnerships with higher education institutions, in particular its SII AURA and SII Atlantique agencies, SII Colombia, SII Poland, SII Romania, SII UK.

SII also supported gender diversity in STEM through the *"Elles bougent pour demain"* initiative:

- Hosting of Anne Le Hénanff, Minister Delegate for Artificial Intelligence and Digital Affairs, at SII's Île-de-France offices
- Engagement of employees with middle-school girls through workshops and discussions
- Awareness-raising on digital careers and emerging technologies (including AI)
- Promotion of female role models and inclusion in tech

This initiative contributes to fostering diversity and encouraging young girls to pursue careers in science and technology.

SII also contributed to disability inclusion through the organization of a "Cordée Handimanagement" program in partnership with ESGI, ECE, IPI and INSA, supporting and mentoring students committed to developing skills in workplace disability inclusion and raising awareness of inclusive management practices.

In 2024, SII Poland also entered into a special partnership with the University of Warsaw for a period of six years, which allowed the inauguration of a computer classroom to allow students to strengthen their skills in the fields of digital and engineering.

SII Colombia works closely with educational institutions by offering work placements and internships to students, thereby contributing to their training and professional development. In addition, it has organised voluntary activities with children, including the delivery of donations and support in educational settings.

SII Romania further contributes to skills-based volunteering and education support through several initiatives:

- Organization of knowledge-sharing and mentoring activities with universities (Politehnica University of Bucharest, ASE Bucharest)
- Active participation in academic ceremonies and conferences to strengthen academia–industry collaboration
- Employee engagement in workshops, conferences and career events to share technical expertise and industry insights
- Promotion of key topics such as artificial intelligence, cybersecurity, Big Data and digital transformation
- Contribution to student employability through career guidance, internship promotion and exposure to real-world projects
- Support for talent attraction and development of future technology professionals
- Ongoing commitment to capacity building and community development through education-focused partnerships

SII group participates in the events of partner schools (technical lunches and sporting events bringing together SII employees and students, disabled sports challenges, etc.) thus linking the professional and academic spheres.

RISK		DIGITAL ECOSYSTEM				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Reach of the digital sector	SII Management Policy	Entities with links to professional associations and technology expert groups	%	56	53**	68
		Entities with school partnerships involved in promoting digital training and careers	%	15.8	21***	26
		Amounts allocated to universities	€K	7.7	100*	17*

** Indicator established on the SII France perimeter.*

***Indicator based on the Group, excluding Metanext, SII Technologies and SII Czech Republic*

****Indicator established on the Group scope, excluding Metanext, and SII Technologies.*

1.4.4. Philanthropic commitment

[GRI 203-1]

Commitment has always been and remains a strong value for SII. The Group believes that as a committed player, it has a responsibility to participate in the social issues that affect our territories. It is in this context that SII Group and its employees work throughout the year in favour of causes of general interest. Sponsorship and voluntary work are regularly carried out to support associations and self-help organisations.

SII Corporate Foundation

Since 2020, SII Corporate Foundation responds to a desire to act for causes of general interest such as health, social justice, gender equality, sustainable development or disability... In practical terms, this structure makes it possible to organise sponsorship in line with our Corporate Social Responsibility approach. The Group offers financial support, but also sponsorship in kind. The latter takes the form of the provision of skills and technology.

SII Corporate Foundation also supports employees wishing to get involved in solidarity projects in a wide variety of fields, such as :

- education and teaching,
- protection and dissemination of culture and heritage,
- protection of the environment and sustainable development;
- the technological boom;
- humanitarian, solidarity and social action;
- health and medical research;
- professional integration;
- the dissemination and development of the principles of citizenship, non-discrimination, inclusion, equality, automation, social responsibility and ethics.

Several forms of support are available:

- funding and support for selected projects involving employees, partners and associations;
- making available the expertise of our staff;
- communication campaigns to promote the projects supported;
- donations in kind ;
- any other initiative that helps to achieve the purpose of the Corporate Foundation.

SII Corporate Foundation is particularly attentive to projects linked to the digital transition, an area in which SII supports its customers. In this way, SII France aims to make it a vehicle for inclusion and solidarity. Projects carried out or supported by employees are also given priority.

The 5th call for projects selected the projects of 6 associations related to "placing people at the heart of innovation" for a total budget of €48000:

The selected projects address a range of social issues – disability, childhood, social inclusion, digital access and knowledge transfer – whilst sharing a common vision: to bring about a lasting improvement in the quality of life of those they support.

- **Koalya:** Development of a mobile app to facilitate coordination and medical monitoring, akin to a digital communication book, designed for children with neurodevelopmental disorders (NDD).
- **Les Jours Heureux:** Creation of an interactive gym offering sports activities adapted for people with disabilities, to stimulate their motor and cognitive skills and promote inclusion through sport.
- **HAND'JOY:** Launch of an innovative after-school programme combining sport, culture and empowerment, designed to unlock the potential of young people from working-class neighbourhoods.
- **Fondation Enfances 232 France – Colombia:** Raising awareness among children, young people and women of the risks associated with human trafficking, particularly in virtual spaces, through the creation of artistic and digital content.
- **Alsace Laos:** Preservation and transmission of ancestral knowledge regarding medicinal plants in Laos, through the creation of a training centre and the development of digital resources.
- **Myriade:** Reopening of a digital classroom through the acquisition of IT equipment, to reduce inequalities in access to digital tools and promote inclusion

Skill sponsorship

The multitude and diversity of technical, technological and human skills offered by the talents constitute an undeniable asset for the group but also for the general interest. SII thus offers its employees wishing to get involved in projects of general interest the opportunity to carry out skills sponsorship missions to support associations and self-help organisations.

- In France, SII collaborates with Kolabee, a platform that connects associations and companies in the digital sector to allow its employees to get involved in impactful associative projects during their inter-contract period. 16 employees registered during the financial year, representing 354 days.

- sponsorship initiatives have been carried out by employees of SII IDF, in partnership with the EPIDE association, to provide disadvantaged young people with the tools to build their employability through education in the digital field and to facilitate distance learning.
- SII Colombia promotes the development of skills and competencies through training and support initiatives that foster the academic and professional growth of its staff and the communities with which it works. These initiatives indirectly contribute to capacity building in social and educational contexts.
- SII Poland contributes to several skill sponsorships:
  - **Adapa Foundation:** A series of cybersecurity workshops was organized for individuals diagnosed with autism spectrum disorder. These sessions covered the safe use of websites, computers, and mobile devices, as well as everyday digital risks. Participants were also introduced to Sii's working environment and gained insight into careers in the IT sector.
  - **Młodzi Siiła Foundation:** A series of workshops was delivered for children from low-income backgrounds, providing opportunities to engage with Sii experts and explore the world of technology. The program included sessions on artificial intelligence, job interview preparation, CV writing, the importance of LinkedIn and professional profiles, and effective strategies for learning foreign languages.
  - **Children of Heroes:** An online webinar titled *"How to Start a Career in the Tech Industry"* was hosted for orphaned children in Ukraine. In addition, financial support was provided to fund English language courses, contributing to improved future employability.
  - **Mentoring Walk Initiative:** For the past four years, Sii representatives have participated in the Mentoring Walk initiative organized by Stowarzyszenie Centrum

PISOP in collaboration with companies affiliated with ABSL. During these meetings, employees share their business expertise with NGO leaders, supporting the development of their initiatives and strengthening collaboration between the corporate and non-profit sectors

Civic involvement

The way in which employees are encouraged to get involved in humanitarian or civic causes is always the same: it starts with an individual employee's initiative, a positive response from management in the form of a collection of donations or something else. All these great initiatives are relayed via our communication tools.

Every year, our employees support the Red Cross, blood drives and the Telethon. Various collections are organised in the branches and subsidiaries for children, disabled people and people in need.

86 associations were supported by all the Group's subsidiaries. For example:

- The Pink October operation is highlighted in several entities: SII Sud-Ouest, SII Auvergne-Rhône-Alpes, SII Ile-de-France, SII Morocco. In Morocco, a doctor intervened to share essential advice on prevention and screening.
- SII Sud-Ouest also supported vulnerable children through a Christmas solidarity initiative in partnership with Hôpital Sourire, collecting toys for hospitalized children and contributing to their well-being during the holiday period.
- SII UK has supported this year Little Troopers who support all children with one or both parents serving in the British Armed Forces (regular or reserve).
- Raising awareness of employee disability. SII Canada regularly organizes disability awareness workshops with the AlterGo association. This year, the employees were introduced to goalball. SII France also participates in this type of event: the Sport2job. SII Spain organises with its partner Adecco Foundation awareness-raising and conferences to raise awareness about inclusion, such as the conference by Javi Martin, actor and TV presenter, or an awareness campaign on the talent of people with disabilities.
- SII Group Chile has 2 internal philanthropy communities: Niño Futuro for children and Animal protegido for animal protection. They provide support to various external venues and communities in their specific field. The subsidiary contributes through donations (funds and materials) and communication channels to help employees get involved in community activities.
- SII Poland has set up the "SII Power Volunteers" program which allows it to sponsor and support the personal projects of its employees, whether technological, sports or charitable.
- SII Czech Republic also contributed to health and social support through the funding of a psychosomatic medicine clinic, supporting access to specialized care and reinforcing its commitment to community well-being.

RISK		PHILANTHROPIC COMMITMENT				
Issues	Policies	Indicators	Units	3/31/2024	3/31/2025	3/31/2026
Patronage and civic engagement	SII CSR strategy	Entities involved in philanthropic work	%	63	53	63
		Amount allocated to associations / charities	€k	238	346.6	306.9

Key Performance Indicator (KPI)

1.5. Highlights of the year

Every year, our employees around the world promote and develop the values of SII group. Here are some of the highlights of 2025-2026:

SII Colombia – Recognized as a Great Place to Work for Women

In 2026, SII Colombia was recognized as one of the best workplaces for women in the country. This distinction reflects the entity's commitment to fostering an inclusive work environment based on equity, trust and equal opportunities for professional development. By promoting the growth and empowerment of female talent, SII Colombia continues to build a workplace where employees can develop their skills, contribute their perspectives and actively shape the future of the organization.

SII group – Mobilizing for Pink October

Throughout October, several SII group entities mobilized in support of the Pink October campaign through a variety of awareness, prevention and solidarity initiatives. In France, employees participated in charity races and awareness events, including Odysséa Paris and Cannes, the Ruban Rose Challenge in Bordeaux, and the "Je me Ligue contre le cancer" event in Toulouse. Collection campaigns and dedicated "Pink Days" were also organized across several agencies. In Morocco, preventive mammography screenings were offered to all female employees in partnership with a local healthcare provider, reinforcing the importance of early detection and prevention. These initiatives reflect SII group's commitment to promoting health, well-being and employee engagement in support of an important public health cause

SII Foundation - Supporting Inclusive Digital Innovation

Through its Corporate Foundation, SII supported Koalya, one of the six associations selected to develop digital projects serving the public interest. Led by a SII employee from Sophia Antipolis, this initiative reflects the Foundation's commitment to combining technology, innovation and social impact. Koalya is developing a mobile application designed to support families of children with neurodevelopmental disorders, including autism, ADHD and learning disabilities. Acting as a digital coordination platform, the application helps families, healthcare professionals, schools and caregivers share information and better organize support for children. By contributing to this project, SII Foundation promotes inclusive digital solutions that address concrete societal needs while encouraging employee engagement and innovation for the common good.

SII Spain – Celebrating the International Day of Clean Energy

On the occasion of the International Day of Clean Energy, SII Spain highlighted its commitment to supporting the energy transition through innovation and technology. The entity showcased how its expertise in electrical and mechanical engineering, digital transformation and smart technologies contributes to the development of more efficient and sustainable solutions. By promoting initiatives related to electrification, renewable energy and energy efficiency, SII Spain reaffirmed its ambition to help build a lower-carbon future. This initiative reflects the Group's commitment to combining technological innovation with environmental responsibility.

SII Aix-Méditerranée – Participation at the DuoDay

As part of its actions in favor of diversity and inclusion, the Aix-Méditerrannée agency will participate in the DuoDay on November 20, 2025. This is a day of discovery during which people with disabilities are welcomed into the SII agency to discover how the company works and its professions. DuoDay is part of the European Week for the

Employment of People with Disabilities, throughout France and overseas, and the operation is led by ALGEEI in collaboration with the Ministry of Labour, Health, Solidarity and Families.

SII Foundation – Supporting Social Inclusion Through Sustainable Projects

SII Foundation renewed its support for Association du CinQ, an organization dedicated to helping young people who are out of employment, education and training develop new skills and explore career opportunities linked to the ecological transition. During the year, participants took part in several creative workshops focused on the reuse of materials, including painting, renovation and fashion projects using recovered resources. By combining social inclusion, creativity and environmental awareness, these initiatives help participants build confidence, develop practical skills and discover more sustainable consumption patterns. This partnership reflects SII Foundation's commitment to supporting projects with a positive social and environmental impact.

1.6. Preparation base

The purpose of this section is to describe the methodology used to prepare SII group's ESG report.

SII group has chosen to present the relevant information with regard to the group's main ESG risks and required under the ESG Report: social, environmental, societal information, information relating to respect for human rights, the fight against corruption and tax evasion.

This ESG Report has been prepared on a voluntary basis, as part of SII Group's continued commitment to transparency regarding its environmental, social and governance impacts and performance. It follows the Group's previous voluntary reporting initiatives, including the publication of a voluntary ESG, and reflects SII Group's ongoing efforts to structure and strengthen its ESG reporting practices.

1.6.1. Compliance with French laws and CSR strandards

SII group's ESG Report publishes in accordance with European regulations:

- 2020/852 of June 18, 2020 on establishing a framework to stimulate sustainable investment and amending Regulation 2019/2088,
- 2021/2139 of June 4, 2021,
- 2021/2178 of July 6, 2021.

The information contained in the Group's ESG Report is compliant:

- French law n° 2021-1104 of August 22, 2021 on combating climate change and building resilience to its effects,
- Decree n° 2022-982 of July 1, 2022 amending the regulatory provisions relating to greenhouse gas emission assessments established by Article 28 of the French Energy and Climate Act no. 2019-1147 of 8 November 2019,
- French law n° 2021-1774 of December 24, 2021 aimed at accelerating economic and professional equality.

The information in the Group's ESG REPORT complies with the following international standards:

- the guidelines of the Global Reporting Initiative (GRI) voluntary reporting framework,
- the 10 principles of the United Nations Global Compact (UNGC),
- the Sustainable Development Goals (SDGs),
- ISO 26000,
- CDP's Climate Change Questionnaire,2021 Taskforce on Climate-related Financial Disclosures (TCFD)
- IFRS S2 Climate-related Disclosures
- 2022/2464 Corporate Sustainability Reporting Directive (CSRD) for preparing the Sustainability Statement under ESRS for some data points E1 and E5 only.

1.6.2. Correspondence with the themes of Article L225-102-1 paragraph 3 of the French Commercial Code

Certain topics required by Article L225-102-1 paragraph 3 of the French Commercial Code have not been the subject of indicators or specific comments, due to the absence of major risks identified on the topics in question. In this sense, these themes are not material with regard to the activities present within SII group. This is the case for:

- the fight against food waste ;
- the fight against food insecurity;
- respect for animal welfare and responsible, fair and sustainable food.

Correlation table:

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	ESG REPORT CHAPTER
BUSINESS MODEL Description of main activities Stakeholders Value creation Vision and objectives (values, strategy) Challenges and future prospects (sectoral challenges, market trends)	See RFA Chapter 1 “Presentation of the company and its activities”
RISKS AND ESG ISSUES	1.1
POLICIES, DUE DILIGENCE, RESULTS AND KEY PERFORMANCE INDICATORS	1.2; 1.3; 1.4

SUBJECTS OF ARTICLE L.225-102-1 OF THE FRENCH COMMERCIAL CODE	ESG REPORT CHAPTER
IMPACTS ON CLIMATE CHANGE OF THE COMPANY'S ACTIVITY AND THE USE OF THE GOODS AND SERVICES IT PRODUCES	1.2
SOCIAL COMMITMENTS TO SUSTAINABLE DEVELOPMENT	
CIRCULAR ECONOMY	
FIGHT AGAINST FOOD WASTE	No major risk; Not relevant to SII group's activities.
FIGHT AGAINST FOOD INSECURITY	
RESPECT FOR ANIMAL WELFARE AND RESPONSIBLE, FAIR AND SUSTAINABLE FOOD.	
COLLECTIVE AGREEMENTS ENTERED INTO WITHIN THE COMPANY AND THEIR IMPACT ON THE COMPANY'S ECONOMIC PERFORMANCE AND ON EMPLOYEE WORKING CONDITIONS	1.3
ACTIONS TO COMBAT DISCRIMINATION AND PROMOTE DIVERSITY	1.3
ACTIONS TO PROMOTE PHYSICAL AND SPORTS ACTIVITIES	1.3
MEASURES FOR DISABLED PEOPLE	1.3
ACTIONS TO PROMOTE THE PRACTICE OF PHYSICAL ACTIVITY AND SPORT	1.3
FIGHT AGAINST CORRUPTION	1.4
FIGHT AGAINST TAX EVASION	1.4

1.6.3. Capturing CSR practices and indicators

[GRI 3]; [GRI 2-2]; [GRI 2-3]; [GRI 2-4]

Since 2012, SII group has been recording its CSR practices every year and publishing them in the Annual Financial Report, in a chapter dedicated to social, environmental and societal information entitled "ESG Report". The SII group's annual CSR cycle clearly traces the course and the different phases structuring the capture of CSR practices until the publication of the ESG Report:

- April/May: Launch of the annual ESG Reporting campaign
- May/June: Data analysis and consolidation
- June/August: Audit + ESG Report writing and publishing

Methods of capturing ESG data

The ESG report is based on two key mechanisms:

- The SII materiality analysis presents the relevant extra-financial issues with regard to SII Group's activities.
- The annual capture of CSR practices of SII entities.

The system put in place for the collection of non-financial data promotes the reliable and efficient collection of data, both qualitative and quantitative, from the subsidiaries where the SII Group is located.

The tool selected for this data capture is a web platform provided by **Greenly**: https://carbon.greenly.earth/ and Microsoft List for quantitative data.

greenly

Each subsidiary has a nominative access (one per CSR correspondent as well as the data contributors), in order to enter the ESG data of its scope.

The collection campaign was carried out from April 13th to May 29th, 2026.

After verification and validation of the data by the group's CSR team, the tool allows the consolidation of data at group level in May - June.

Legislative and regulatory changes are also analysed in order to be taken into account in ESG Reporting, if necessary.

In addition to the development of the Group's ESG Report, the purpose of this collection of CSR practices is to:

- provide a repository of CSR practices that all entities can rely on to meet the various demands of our stakeholders;
- monitor the indicators associated with our CSR strategy;
- measure our level of CSR maturity and give us the opportunity to improve it;
- Respond to external evaluations such as Ecovadis and CDP.

Scope and reporting period

The target perimeter for capturing CSR practices is the financial consolidation scope.

Thus, unless specified p80 to p94:

- The information and indicators concern the entire scope of SII Group, excluding the Luxembourg and Portugal entities. These two entities are excluded due to their current maturity level of their ESG reporting processes rather than a materiality assessment. Their inclusion will be reassessed as local reporting capabilities continue to develop.
- Indicators indicated as SII Poland include Poland, Ukraine and Sweden.
- Indicators indicated as SII France include SII Atlantique, SII Auvergne-Rhône-Alpes, SII Côte d'Azur, SII Est, SII Ile-de-France, SII Méditerranée, SII Nord, SII Nouvelle-Aquitaine, SII Ouest, SII Sud-Ouest, SII Solutions, SII Monaco, SII Goes On and Headquarters.
  - SII Solutions is not a separate legal entity.
  - SII Monaco has no employees.
  - SII Goes On is a dedicated entity created for the Group's delisting process and, given its integration with headquarters activities, is included within the headquarters reporting perimeter.
- AIRTECH and Artificial are integrated inside SII France, SII UK, SII Spain, SII Technologies and SII Deutschland.
- The period for calculating the indicators is that of each of the financial years presented, i.e. from 01/04/N-1 to 31/03/N.

A number of indicators have been evaluated on SII France perimeter when the measure exists only in France or when there are methodological limitations due to the lack of harmonization of national and/or international definitions and legislation.

Below is the table of correspondence between the legal names and the names used for the ESG Report:

Legal names	Names used inside the ESG Report
Metanext	Metanext
SOCIETE POUR L'INFORMATIQUE INDUSTRIELLE (SII)	SII France
SII Belgium SA	SII Belgium
SII Colombia Sas	SII Colombia
SII Concatel SL	SII Spain

Legal names	Names used inside the ESG Report
SII Deutschland GmbH	SII Deutschland
SII Flexshore Maroc	SII Morocco
SII Goes On	SII France
SII Group Chile SPA	SII Chile
SII Group Italy S.R.L	SII Italy
Société pour l'Informatique Industrielle SII Inc.	SII Canada
SII India IT & Engineering Services Private Limited	SII India
SII s.r.o	SII Czech Republic
SII IT&C Services SRL	SII Romania
SII Monaco	SII France
SII Netherlands B.V.	SII Netherlands
SII Services Limited	SII UK
SII Services Maroc	SII Morocco
SII Services s.r.o	SII Czech Republic
SII Services SA	SII Switzerland
SII Sp. z o.o.	SII Poland
SII Sweden AB	SII Sweden
SII Technologies GmbH	SII Technologies
SII Ukraine LLC	SII Ukraine
SII Group USA	SII USA

1.6.4. Report summary modification

Regarding the major sections of the ESG Report, some modifications have been made since the publication for the 2024-2025 financial year:

- Modification of "Goal 1: Continue to grow" into "Governance information"
- Modification of "Goal 2: Cultivating our DNA" into "Social information"
- Modification of "Goal 3: Developing a digital and sustainable world" into "Environmental information"

Regarding the sub-sections of the ESG Report, some modifications have been made since the publication for the 2024-2025 financial year:

- Modification of the headline of "Ethics & Human rights" into "Ethics"
- Movement of the sub-section "Human rights" from "Goal 1: Continue to grow" into "Governance information" within the section "Social information"
- Movement of the sub-sections "The digital ecosystem" and "Philanthropic commitment" from "Goal 3: Developing a digital and sustainable world" into "Governance information"
- Modification of the headline of "Mitigation and adaption to climate change" into "Climate Change [E1]"
- Modification of the headline of "Environmental management" into "Circular Economy [E5]"
  - The information regarding ISO 14001 and environmental training have been moved inside the sub-section "Climate Change [E1]"
- Deletion of the sub-section "Sustainable IT". The content of this previous sub-section is spread across the 2 sub-sections "Climate Change [E1]" and "Circular Economy [E5]"

1.6.5. Results and Key Performance Indicators (KPIs)

To measure its extra-financial performance, SII group has adopted relevant indicators with regard to its activities and the expectations of its stakeholders. Thus, the non-financial indicators have been chosen in a pragmatic manner with a view to assessing the evolution of the results relating to each risk and associated issues.

In addition, **Key Performance Indicators (KPIs)** have been defined for each non-financial risk in order to measure the effectiveness of the policies and actions put in place. In addition, the annual EcoVadis assessment allowed us to complete each category of social, environmental and societal performance indicators with a score out of 100.

The results and KPIs apply the following principles:

- Clarification: SII group strives to ensure the accuracy of the data published.
- Comparability: SII group strives to maintain homogeneity over the years to ensure this comparability of data.

Since 2022, during the reporting period, **internal** data verification audits have been carried out, at a rate of 2 internal audits per year, on the social data monitoring spreadsheets: "Training hours" and "Occupational accidents". These internal audits make it possible to correct any data entry errors during the year, and thus to ensure the reliability of the data published in the annual financial report.

The indicators are calculated based on definitions identified in the CSR Indicators Dashboard[1].

For certain indicators, a specific reporting procedure has been developed and shared with all subsidiaries within the audit control scope for the year in question (via the Greenly tool). This makes it possible to obtain a harmonized reporting methodology between the different audited entities and thus promote data homogeneity.

The Group regularly reviews all its indicators to present relevant indicators each year with regard to its activities and its maturity with regard to its non-financial challenges.

As such, some additions and deletions have been made since the publication for the 2024-2025 financial year:

- Modification of the calculation of the indicators “% of ISO 14001 certified entities”, “% of EN 9100 certified entities”, “% of ISO 27001 certified entities”, “% of ISO 9001 certified entities”
- Modification of the indicator “Waste generated” into “Total waste generated”
- Modification of the indicator "Recycled waste” into “ % of recycled waste”
- Addition of the following waste indicators:
  - Non-hazardous waste diverted from disposal
  - Non-hazardous waste diverted from disposal due to preparation for reuse
  - Non-hazardous waste diverted from disposal due to recycling
  - Non-hazardous waste diverted from disposal due to other recovery operations
  - Non-hazardous waste directed to disposal
  - Non-hazardous waste incinerated with energy recovery
  - Non-hazardous waste incinerated without energy recovery
  - Non-hazardous waste landfilled
  - Non-hazardous waste directed to disposal by other disposal operations
  - Total amount of non-hazardous waste
  - Hazardous waste diverted from disposalHazardous waste directed to disposal
  - Total amount of hazardous waste
  - Non-recycled waste
  - % of non-recycled waste
- Modification of the KPI “Energy consumption” into “Total energy consumption related to own operations”
- Modification of the KPI unit of “Total energy consumption related to own operations” from kWh into MWh
- Addition of the following energy indicators:
  - Total energy from fossil sources
  - LPG, diesel and gas oil (crude oil and petroleum products)
  - Natural gas
  - Purchased electricity from fossil sources
  - Purchased heating from non-renewable sources
  - Purchased cooling from non-renewable sources
  - Total energy consumption from nuclear sources
  - Total energy consumption from renewable sources
  - Fuel consumption for renewable sources including biomass, biogas
  - Consumption of self-generated renewable electricity
  - % of electricity from renewable sources
  - % of fossil sources in total energy consumption
  - % of energy consumption from nuclear sources in total energy consumption
  - Purchased electricity from renewable sources
  - Purchased heating from renewable sources
  - Purchased cooling from renewable sources
- Modification of the indicator “Renewable energy” into “% of total energy from renewable sources”
- Addition of the KPI “Number of projects analysed via My Project Impact”
- Modification of the KPI “Employees awareness on sustainable IT” into “% of sustainable IT awareness”
- Modification of the KPI “Purchased eco-labelled PC” into “% of purchased eco-labelled PC”
- Modification of the KPI “Purchased eco-labelled screens” into “% of purchased eco-labelled screens”
- Modification of the indicator “Entities committed to a Sustainable IT approach” into “% of entities committed to a Sustainable IT approach”
- Modification of the KPI “Number of employees trained in eco-design per year” into "Number of developers trained on the software eco-design framework"
- The indicator “Number of developers trained on the software eco-design framework” is moved from “Innovation section” to “Metrics related to Climate Change”
- Addition of the following indicators:
  - Total amount of purchased energy
  - Number of subcontractors engaged in climate disclosure
  - Amount spend in subcontractors engaged in climate disclosure
  - % of revenue derived from providing services to fossil fuel companies
  - Amount spend in climate-related R&D
  - % of employees working at ISO 14001 sites
  - % of employees working at ISO 14001 sites
  - % of ISO 45001 entities certified
  - % of employees who have received training to enhance their skills
  - % of employees covered by collective agreements and represented by officially elected staff representatives
  - % of employees who have received training in anti-discrimination and anti-harassment

- Number of reports related to whistleblower procedure
- Number of confirmed corruption incidents
- % of sites assessed or audited internally on a specific business ethics issue

- Modification of “ISO 27001 certified entities” into “% of ISO 27001 certified entities”
- Modification of “ISO 9001 certified entities” into “% of ISO 9001 certified entities”
- Modification of “EN 9100 certified entities” into “% of EN 9100 certified entities”
- Modification of “Employees aware of the SII’s Ethics policy” into “% of employees trained in ethics awareness”
- Modification of “Employees exposed to corruption risks trained in business ethics and anti-corruption practices” into “% of employees exposed to corruption risks trained in business ethics and anti-corruption practices”
- Deletion of “Average customer satisfaction score”

In the tables of the report, the **Key Performance Indicators (KPIs)** for each issue, applicable from the 2024-2025 financial year, are identifiable in "green".

The ***Key Performance Indicators (KPIs)*** applicable from the 2025-2026 financial years appear in italics.

The **associated policies** are also mentioned in front of each risk/issue.

For certain risks (Governance, Social Relations, Digital Ecosystem), to date only monitoring indicators are planned. Indeed, they were lower priority than other risks. A reflection is underway for the definition of associated Key Performance Indicators. The SII Group's consideration of these matters is nevertheless explained in the Non-Financial Performance Statement.

Governance information

Business ethics indicators

For the “ % of employees trained in ethics awareness” indicator, a new module has been created during this fiscal year. Therefore, we estimated the total number of trained workforce as follows. As of 31 March 2025, 71.5% of employees had completed the awareness-raising module. Applying this percentage to the SII France headcount as of 31 March 2026 (5,175 employees) gives an estimated base of approximately 3,700 employees previously trained, considering potential departures over the period. In addition, 734 new joiners completed the new mandatory awareness module during the year. On this basis, the total number of trained employees can be estimated at 4,434 out of 5,175 employees, corresponding to a training coverage rate of approximately 86% for SII France. This estimate is considered conservative, as employees exposed to corruption risks also receive dedicated training, which may offset potential departures among previously trained employees. Therefore, a rate of **86%** may be retained for the **SII France scope**.

Customer satisfaction indicators

The average customer satisfaction score, calculated on the French perimeter, attests to the score out of 20 given by SII France customers, while the customer satisfaction rate attests to our customer satisfaction in terms of percentage at the French level as well. This metric can be found in the Greenly Customer Satisfaction Metrics form.

The “% of ISO 9001 certified entities” indicator attests to the number of entities involved in the quality management system at Group level. This year, SII defines an operational perimeter about the ISO 9001 certification to set a trajectory for the relevant entities: SII France, Metanext, SII Canada, SII Colombia, SII Chile, SII UK, SII Belgium, SII Netherlands, SII Technologies, SII Deutschland, SII Romania, SII Czech Republic, SII Switzerland, SII Italy, SII Spain, SII Morocco, SII India, SII Poland. They have been recalculated for the 2023-24 and 2024-25 fiscal years, which explains the difference between the publication of the previous publications and the 2025-26 ESG Report.

The “% of EN9100 certified entities” indicator ensures the reliability and quality of the aeronautics, space and defense services of the Group's subsidiaries. This year, SII defines an operational perimeter about the EN9100 certification to set a trajectory for the relevant entities: SII France, SII Canada, SII UK, SII Netherlands, SII Deutschland, SII Spain, SII India. They have been recalculated for the 2023-24 and 2024-25 fiscal years, which explains the difference between the publication of the previous publications and the 2025-26 ESG Report.

Data protection & privacy indicators

The “% of ISO 27001 certified entities” indicator attests the number of entities that have received this certification. This year, SII defines an operational perimeter about the ISO 27001 certification to set a trajectory for the relevant entities: SII France, SII Colombia, SII Belgium, SII Romania, SII Czech Republic, SII Morocco, SII India, SII Poland. They have been recalculated for the 2023-24 and 2024-25 fiscal years, which explains the difference between the publication of the previous publications and the 2025-26 ESG Report. The indicator of subsidiaries that have passed the cyber maturity assessment concerns the entire Group.

The number of security audits (internal/external) is an indicator given at the level of France, as well as the Group without the Metanext and Netherlands entities. This indicator tracks the frequency of IT security assessments, reflecting governance and risk monitoring practices, and can be found in Greenly's "IT Data and Systems Metrics" form.

Subcontractors and suppliers indicators

Concerning suppliers and subcontractors, the indicators of the amount of subcontracting (in k€), the percentage of subcontracting (% of turnover) and the amount of temporary work (in k€) provide a view of the upstream value chain at the level of France.

Philantropy indicators

Entities with relationships with trade associations and technology expert groups represent the percentage of subsidiaries participating in SII's outreach to the industry ecosystem, within the Group, excluding Metanext, SII Technologies and SII Czech Republic.

Entities with partnerships with schools and participating in the promotion of digital training and professions is a percentage established on the Group perimeter, excluding Metanext and SII Technologies.

Social information

The "Average total headcount" and "Net job creation" indicators concern the group scope. For the "Total average headcount" indicator, for 2025-26 reporting, the contracts included in the SII Poland perimeter change. It contains only the "employee" and "civilian" contracts.

The social performance indicators are derived from the human resources management tools used in each of the subsidiaries. Some of them have been the subject of non-accounting reporting. In this case, a common reference system has been distributed to all those responsible for collecting the information. The results were compiled by the group's finance department.

With the exception of the asterisks detailed in the spreadsheets, these indicators are limited to the entire SII group.

The workforce indicators include apprentices and professionalization contracts and exclude trainees. The information may vary depending on local specificities (for example: departures are divided according to 6 different reasons for SII France compared to 3 for all entities outside France). The group is working on harmonizing them.

The average absenteeism rate was calculated on the basis of the number of "consultants" by retaining only absences related to illness, maternity, work and commuting accidents. It is determined by the number of days of absence for these reasons, compared to the total number of days theoretically worked (including holidays).

For the "Training hours" indicator, training hours are counted when they are closed in the fiscal year, with the exception of training hours relating to professionalization contracts, which are counted in the fiscal year (and not at the end of the training). All types of training can be taken into account, whether internal or external, face-to-face or remote, as long as they: provide skills for the employee, are accompanied (tutoring) by a trainer (internal or external) or via a digital learning environment (online). The hours of training spent in schools by apprentices and professionalization contracts are counted. Internship hours are not taken into account.

In France, even if, due to the reform of vocational training, declaration no. 2483 is no longer required, the indicators related to training are calculated according to the same provisions. The hours spent in schools under professionalization contracts are counted in the training hours of France.

The severity rate is calculated as follows: (Number of days lost due to temporary disability * 1,000) / Number of hours worked.

For the "Accidents with lost time at work" indicator, accidents at work and accidents on the way to work occurring during the financial year between the place of work and: the main residence, the place of catering, or the customer are counted. Accidents with lost time at work are qualified as such by decision of the CPAM. The number of lost-time accidents at work includes commuting accidents.

The indicator “% of ISO 45001 certified entities” reports the quality of environmental management at Group level. This year, SII defines an operational perimeter about the ISO 45001 certification to set a trajectory for the relevant entities: SII France, SII Spain, SII Romania. They have been recalculated for the 2023-24 and 2024-25 fiscal years, which explains the difference between the publication of the previous publications and the 2025-26 ESG Report.

Full Time Equivalent (FTE)

It is the average FTE = the number of full-time employees as of March 31, Year N, based on total hours worked and with the following contracts:

- SII France: number of employees on permanent contracts, fixed-term contracts, and work-study programs (apprenticeships and professional training contracts).
- SII Poland: number of employees in the following categories: Employees: those who have signed a permanent or non-permanent contract (maximum of 3 contracts).
- For all others entities : number of employees on permanent contracts and fixed-term contracts

Clarification on the types of contracts taken into account for SII entities :

Employee headcount includes permanent contracts (long-term contracts) and fixed-term contracts. Other categories such as freelancers, interns, V.I.E. participants, and other specific employment arrangements are maintained in the HR management tools but are not included in the employee headcount reported for sustainability reporting purposes.

FTEs are calculated based on full-time contractual working hours applicable in each country, with part-time employees converted pro rata.

Description of the process used to establish the data and the consolidation process :

Each subsidiary maintains detailed employee records through the Group HR and operational systems, primarily IFS, complemented by local HR reporting files. Employee data, including hires, departures, contract types, and employment dates, are extracted from these systems and reported by each country using a standardized template. The data are then consolidated at regional and Group level through Excel-based reporting processes and transferred into the quarterly reporting package submitted to Group management. The same reporting template is used across all countries within the relevant geographic zones to ensure consistency of reporting.

Description of internal control procedures :

Several control procedures are performed to review and validate the data. Reported employee information is reconciled with the monthly management reporting system, including verification of employee movements (hires and departures). In addition, regular matching controls are performed between employee records maintained in IFS and the HR reporting files to ensure completeness and consistency. These reconciliations verify that employee counts reported in different systems are aligned before consolidation.

Description of data sources used :

The primary source of employee data is the IFS system, in which all employees are registered, notably for operational and timesheet management purposes. Additional HR reporting files maintained by each country are used to capture workforce information, employee movements, contract details, and specific worker categories. Consolidated HR reporting is produced using standardized Excel-based templates completed by each subsidiary.

Environmental information

European Union Green Taxonomy indicators

The "Green Taxonomy" indicators concern the perimeter SII France, SII Spain, SII Romania, SII Deutschland, SII Technologies and SII Poland.

From 2022, the new European Union taxonomy for sustainable activities, or EU Green Taxonomy, comes into force with the aim of directing investments towards sustainable projects and activities, through a European classification system of green activities.

In accordance with the applicable regulations[1], the information communicated in the SII Group's Non-Financial Statement relates only to the share of its economic activities eligible for the taxonomy[2], and contributing to the six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of aquatic and maritime resources, transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

From 2023, the SII Group will communicate on the environmental sustainability of its activities, and on the share of these activities that do not significantly harm environmental objectives, in accordance with the regulations in force.

The methodological note describes the collection of data: S4-0869-02-EN-EU Taxonomy methodology note.

[1] See Article 10.2 of Delegated Regulation (EU) 2021/2178 of 6 July 2021.

[2] See Annex 1 to Delegated Regulation (EU) 2021/2139 of 4 June 2021.

GHG Inventory indicators

Carbon intensity per FTE

For the "Carbon intensity per FTE" indicator, FTEs are calculated based on the contractual time of presence (in calendar days). It is the average FTE. They are reported in Greenly under the indicator called “Number of employees during the assessment year”.

Carbon Intensity by Revenue

For the "Carbon Intensity by Revenue" indicator, carbon intensity is calculated by dividing the Group's total location-based greenhouse gas (GHG) emissions by the Group's consolidated revenue. GHG emissions and consolidated revenue data are reported in Greenly.

GHG Inventory methodology

The greenhouse gas (GHG) inventory disclosed in this report has been prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard, the revised corporate standard which constitutes the reference methodology applied by SII Group for the quantification and reporting of Scope 1, Scope 2 and Scope 3 emissions. SII applies the operational control approach to define the reporting boundary of its GHG inventory.

GHG data are collected annually from local entities through a combination of operational systems, accounting records, utility invoices, travel management platforms, fleet management tools, IT asset inventories, Microsoft Lists and Greenly modules. Each subsidiary is responsible for collecting and validating its local activity data before submission to the Group CSR team for consolidation within the Greenly platform. Priority is given to physical activity data (e.g. kWh, litres, kilometres, number of assets) whenever available, as these data provide a higher level of accuracy than spend-based approaches.

The consolidation process is supported by a multi-level internal control framework involving local CSR SPOCs, Zone Coordinators, the Group CSR team and Greenly experts. Controls include completeness checks, consistency reviews, year-on-year variance analyses, duplicate detection, verification of supporting evidence and reviews of calculation methodologies and emission factors. Following internal review and Greenly quality assurance procedures, the inventory is formally validated and frozen for reporting purposes.

Unless otherwise stated, the reporting perimeter is aligned with the Group's financial consolidation scope and includes the Luxembourg and Portugal entities, consistently with the perimeter used for the disclosure of Full-Time Equivalents (FTEs) and net revenue.

Scope 2 emissions are reported using both the location-based and market-based approaches, in accordance with the GHG Protocol. The location-based method reflects average emission factors of the electricity grids where energy is consumed, whereas the market-based method reflects contractual arrangements related to electricity purchases, including renewable electricity contracts and energy attribute certificates when available.

Scope 1 Emissions

Definition

Scope 1 emissions represent direct greenhouse gas emissions from sources owned or controlled by SII. They primarily include fuel combustion associated with company vehicles, stationary combustion sources and fugitive emissions from refrigerants used in air-conditioning systems.

Methodology, Assumptions and Estimates

Scope 1 activity data are primarily collected from fleet management providers, fuel card systems, IFS ERP extracts, vehicle mileage records, energy invoices, maintenance reports and refrigerant intervention records. Where measured consumption data are unavailable, estimates may be developed using proxy data, such as vehicle mileage, fuel consumption ratios, air-conditioned surface areas or Greenly estimation methodologies. All estimates are documented and reviewed as part of the internal control procedure.

Scope 2 Emissions

Definition

Scope 2 emissions correspond to indirect greenhouse gas emissions associated with the generation of purchased electricity, heating, cooling and steam consumed by SII's operations.

Methodology, Assumptions and Estimates

Scope 2 data are derived primarily from utility invoices, landlord statements, energy contracts and building management records. Additional information regarding energy consumption is disclosed in the indicator relating to total energy consumption. When actual consumption data are unavailable, energy consumption may be estimated using landlord allocations, occupied floor area, prorated invoices or Greenly estimation methodologies. Renewable electricity contracts and guarantees of origin are taken into account where available to calculate market-based emissions. Please read the section about Energy mix indicators.

Scope 3 Emissions

Definition

Scope 3 emissions include all other indirect emissions occurring throughout SII's value chain that are not covered under Scope 1 or Scope 2. These emissions mainly arise from purchased goods and services, capital goods, employee commuting, business travel, cloud services, IT equipment, waste generation and other upstream and downstream activities.

Methodology, Assumptions and Estimates

Scope 3 calculations rely on multiple data sources, including accounting and procurement systems, supplier information, travel management platforms, employee mobility surveys, cloud provider data and IT asset inventories. For employee mobility surveys, the results collected are automatically extrapolated by Greenly based on the response rate obtained, in order to estimate the corresponding impacts for the broader employee population. Where supplier-specific information is not available, spend-based calculations and secondary emission factors provided through Greenly's databases may be applied. Scope 3 estimates inherently involve a higher degree of uncertainty than Scopes 1 and 2 due to the complexity of the value chain and the availability of primary supplier data. To improve accuracy, SII prioritises the collection of detailed supplier information, physical activity data and supplier-specific emission factors whenever available.

Reporting Perimeter

Unless specifically stated for an individual indicator, all GHG inventory indicators are reported using the same reporting perimeter as described in Section 3.6.3 "Scope and Reporting Period", corresponding to the Group's financial consolidation scope and operational control approach. The reported metrics include the Luxembourg and Portugal entities and are consistent with the perimeter used for FTE and revenue disclosures.

No material deviations from the general reporting perimeter have been identified for the GHG inventory indicators disclosed under ESRS E1-6.

The data used to calculate this indicator are collected for the financial year in Greenly using the following modules: Expense List, Vehicle Fleet, IT Inventory, Travel, Buildings, and Organisational Information (including the Group's consolidated revenue). The indicator is calculated annually over the fiscal year. Data collection is carried out in Greenly by the CSR Manager and the Accounting Team.

The GHG indicators are disclose by "Gross GHG Emissions Scope 1", "Gross GHG Emissions Scope 2 – location-based", "Gross GHG Emissions Scope 2 – market-based", "Gross GHG Emissions Scope 3", "Total GHG emissions – location-based", "Total GHG emissions – market-based". For thes indicatosr, targets were defined in the Group’s Transition plan in 2025. These indicators relate to the Group scope. They have been recalculated for the 2023-24 fiscal year, which explains the difference between the publication of the 2023-24 ESG Report and the 2024-25 ESG Report.

For Metanext, the fiscal year covers the period from 1st January 2025 to 31st December 2025. Therefore, their

GHG inventory is aligned with their fiscal year. But at a group level, we estimated that Metanext's GHG emissions from this period are their GHG emissions for SII's fiscal year period.

For SII France, SII Solutions is included in the GHG inventory of the Headquarters because of the employees contracts.

For all indicators, the results were taken from location-based data unless otherwise indicated.

Net revenue

The net revenue used for the calculation of GHG emissions intensity is fully reconciled with the consolidated financial statements of SII Group. The denominator used corresponds to the consolidated net revenue reported in the Group's annual financial statements for the reporting period and is consistent with the consolidation perimeter applied for the GHG inventory. Therefore, the net revenue used to calculate GHG emissions intensity is identical to the net revenue disclosed in the consolidated financial statements, and no adjustments have been made for the purpose of the calculation. As a consequence, there is no difference between total consolidated net revenue and the net revenue used for the calculation of GHG emissions intensity.

Item	Amount (€ million)
Net revenue reported in the consolidated financial statements	1,189.255
Net revenue used to calculate GHG emissions intensity	1,189.255
Net revenue not included in the calculation of GHG emissions intensity	0

The net revenue used for the calculation of GHG emissions intensity corresponds to the revenue disclosed in the consolidated statement of profit or loss and is therefore directly reconcilable with the Group's financial statements. No portion of consolidated net revenue has been excluded from the calculation.

The FTE and net revenue figures used for the calculation of climate-related intensity metrics include the Luxembourg and Portugal entities.

Buildings

SII has changed its building categorization based on the operational control of energy bills:

If SII does not have direct invoices with a supplier for its energy consumption, then the building is not in operational controlIf SII has direct invoices with a supplier for its energy consumption, then the building is in operational control

There is therefore a difference in categorization with the GHG inventories of 2023-24 and 2024-25.

Vehicle Fleets

Concerning the vehicle fleets of the various agencies, some changes have been made to the files.

For SII IDF, three vehicles whose acquisition date was after the tax year under study were discontinued. The engine types, initially incorrectly informed, have been corrected. The column "service providers" has been removed as not complying with Greenly requirements.

For SII Ouest, three vehicles outside the time limit (acquisition date after the financial year) were withdrawn. Two missing acquisition dates were completed a posteriori.

For SII Atlantique, errors in the type of engine were identified and corrected.

For SII Est, the date of acquisition of the Renault Captur has been added a posteriori.

Business trips

In the case of business trips from each agency, it was also necessary to rectify certain errors.

For SII Ouest, the "service provider entities" column has been removed because it is not accepted by Greenly.

For SII Atlantique, the "Date" column has been rejected by Greenly for some rows and has therefore been removed. The dates have been harmonized: only the start dates have been retained, the end dates have been removed.

For SII Côte d'Azur, a short-term vehicle rental (Hertz) that was incorrectly dated (May 2026 instead of May 2025) has been withdrawn. Some travel lines that were listed as train trips in the Perk tool actually corresponded to hotel nights: they have been corrected. Return train journeys initially recorded as one-way journeys have been reprocessed into two separate lines (outward and return).

List of expenses

Among the expenses of each entity were some expenses recorded in a currency other than the EURO. This data has been imported into Greenly in EURO thanks to a conversion made via the exchange rate of 31/03/26.

For SII France there was a change in perimeter because of the use of subcontractors' emissions factors collected throught out a dedicated survey provided by Greenly.

Biogenics emissions

Biogenic CO_2 emissions arising from the combustion or biodegradation of biomass are disclosed separately from Scope 2 GHG emissions where relevant data are available. For the reporting year, SII has not identified any material biogenic CO_2 emissions. In addition, the emission factors used to calculate Scope 2 emissions, including those provided through the Greenly platform and underlying databases, do not systematically distinguish the share of biomass-related or biogenic CO_2 emissions within the reported energy mixes. Consequently, no separate quantification of biogenic CO_2 emissions related to Scope 2 energy consumption is currently available.

Sustainable IT indicators

The number of software developers and architects trained in eco-design per year is an indicator established on the SII France perimeter, and can be found in Greenly's "Awareness and staff training" form. Developers and architects of digital services are considered as trained if they have passed the final assessment of the internal elearning with a minimum score of 75%, and participated to an internal workshop animated by SII experts during the fiscal year.

The "% of sustainable IT awareness" indicator concerns the group scope. The list of participants that have followed this elearning is extracted from our LMS "SII360", then consolidated with the list of employees of all entities to produce the percentage as follows:

*(Percentage of sustainable IT awareness) = (Number of participants) / (Number of employees) * 100*

IT purchases

IT local teams of all subsidiaries (except SII Portugal, due to its small size hence non-significant impact) filled a specific template to disclose all the IT equipment purchased during the fiscal year:

- Individual equipment: desktop & laptop computers, thin clients, tablets, monitors and smartphones
- Accessories: dock stations, external drives, headsets, keyboards, mouses, USB keys and adaptors
- Office equipment: conferencing systems (audio & video), copiers, printers, televisions, video projectors
- Network and DC: cooling system, firewalls, inverters, routers, servers, switches, wireless access points, etc.

Specificities:

- SII Poland: when the purchase date was not known for an item:
  - the accessories were not considered as purchased during this fiscal year (their GHG impact being barely significant)
  - for the other 54 items, the purchase date was approximated to the date of the first allocation to a person or a room
- SII Sweden: the 5 items without purchase date were known by the local IT team as old ones, so they were not considered as purchased during this fiscal year
- SII Canada: only computers, monitors and dock stations were disclosed. It has been considered as acceptable for this year, due to:
  - the small size of the subsidiary
  - the rareness of purchases of network and DC equipment in small subsidiaries
  - the barely significant impact of accessories
- SII Deutschland:
  - the inventory included computers and smartphones belonging to the acquired branch of AA; they have been considered as purchased on January 1st 2026, as refurbished items.
  - in the inventory were only disclosed computers and smartphones. To get a realistic estimation of the GHG emissions due to the global IT purchases, the following steps have been performed:
    - estimation of the total financial cost for the disclosed computers and smartphones, using the following averages :
      - Professional laptop: 1000 €
      - Professional desktop: 600 €
      - Smartphones: 500 €
      - Discount for refurbished items: 50%
    - to avoid double-counting of computers and smartphones, this total cost was subtracted from the total sum-up of invoices from the provider of IT products for SII Deutschland
    - the financial ratio (provided by Greenly) is then used for all the remaining invoices
- SII Italy: the purchase date was not filled for two items disclosed in the inventory, but they were excluded from the inventory because the concerned equipment models were too ancient to have been purchased during the fiscal year.
- SII France: for all the items for which the purchase date was missing, the date of the creation of the asset in the inventory tool was used to decide whether the item had been purchased or not during the fiscal year.

"Purchases of eco-labeled PCs" and "Purchases of eco-labeled monitors" indicators

For the "percentage of purchased eco-labelled PCs" indicator, the formula is number of eco-labelled computers purchased during the fiscal year / total number of computers purchased during the fiscal year * 100.

For the "percentage of purchased eco-labelled screens" indicator, the formula is the number of eco-labelled screens purchased during the fiscal year / total number of screens purchased during the fiscal year * 100.

This calculation is performed separately for computers and monitors, and successively for SII France and at Group Level.

SII recognises two complementary eco-labels:

- TCO Certified, an internationally recognised certification applicable globally and focused on environmental performance, social responsibility throughout the supply chain, product longevity, repairability and circular economy principles.
- EPEAT (Electronic Product Environmental Assessment Tool) Gold or Silver, a country-specific ecolabel assessing products against a broad range of environmental criteria including energy efficiency, material selection, product longevity and end-of-life management.

The use of both labels ensures broad international coverage while taking into account regional market specificities. While TCO Certified applies globally, EPEAT registrations are country-specific and therefore depend on the country where the equipment is marketed and purchased.

For each computer and monitor purchased during the fiscal year by any SII subsidiary, the ecolabel of the considered brand & model has been checked on the websites of the selected ecolabels:

- TCO Certified

https://tcocertified.com/product-finder/index

- EPEAT (Gold or Silver level) for the considered country

https://epeat.net/search-computers-and-displays

If the brand & model was found on at least one of both websites, the item was considered as ecolabeled.

Reporting perimeter

The indicator covers all Group entities included within the Sustainable IT reporting perimeter. Entities that did not purchase any computers or screens during the fiscal year are included within the reporting perimeter but do not contribute to either the numerator or denominator of the calculation. The reporting perimeter covers both French and international entities, subject to the availability of IT inventory and procurement data.

Calculation methodology and data collection process : Data relating to the acquisition of computers and screens are collected from local IT departments and procurement teams. Depending on the entity, information may be obtained through:

- automated extraction from IT Asset Management tools (such as GLPI, Intune or equivalent local systems);
- procurement databases and purchasing records;
- local IT inventories maintained by the entities;
- manual reporting through dedicated Sustainable IT reporting templates.

For each purchased device, the following information is collected when available:

- equipment type (computer or screen);
- manufacturer and model reference;

Sustainable IT awareness

The Sustainable IT Awareness indicator measures the percentage of employees who have successfully completed SII's Sustainable IT awareness programme and who remain employed by the Group as of 31 March of the reporting year.

The awareness programme has been deployed within SII since 2022 and consists of two complementary components:

- a mandatory e-learning module entitled"Sustainable IT awareness", covering the principles and impacts of sustainable digital practices;
- a knowledge assessment module entitled"Sustainable IT Awareness Quiz", designed to validate participants' understanding of the training content.

Employees remain counted in the indicator regardless of the fiscal year in which they completed the training, provided they are still employed by the Group on 31 March of the reporting year.

The data used for this indicator correspond to the number of employees trained in Sustainable IT Awareness and still employed on 31 March / IS361 × 100. Data : number of employees trained to Sustainable IT awareness (trained and still present on the 31/03/N), total number of employees (IS361).

The number of employees trained to Sustainable IT awareness is validated by Sustainable IT Expert, based on SII360 LMS exports, presence reports, etc.

The indicator is calculated annually over the fiscal year. Data are collected through the annual ESG reporting campaign. The reporting perimeter covers all employees included in the Group workforce reporting perimeter as of 31 March of the reporting year. Interns, trainees and other non-employee populations are excluded from both the numerator and denominator. Only active employees present on 31 March are considered in the final calculation. Employee status is verified through the Group HR workforce databases used for France and international entities.

Calculation methodology : Training completion data are extracted from the SII360 Learning Management System (LMS). The LMS records detailed information for each participant, including the training module completed, completion status, score obtained, dates of completion, time spent and organisational affiliation. The dataset covers participants from both French and international entities. The Sustainable IT Expert consolidates LMS exports and reconciles them with the Group HR workforce databases to identify employees who are still active as of 31 March. The process includes the following controls :

- removal of duplicate records;
- matching of training records with employee master data using employee identifiers, names and email addresses;
- exclusion of interns, trainees and former employees;
- verification of employee presence as of 31 March of the reporting year;
- consolidation of training and quiz completion records.

Only employees who have successfully completed the awareness programme are included in the numerator. Completion is verified through the LMS completion status and quiz results recorded within SII360. The denominator corresponds to the total active workforce reported by Group HR at year-end.

The indicator is owned by the Sustainable IT Expert.

Number of developers trained on the software eco-design framework

This indicator measures the number of software developers and software architects who have successfully completed SII's Software Eco-design training programme during the fiscal year and who remain employed by the Group as of 31 March of the reporting year.

The indicator is calculated annually over the fiscal year. Data are collected through the annual ESG reporting campaign. The indicator is owned by the Sustainable IT Expert.

The formula is the number of SW developers and architects trained to eco-design during the fiscal year.

The data used for this indicator correspond to the number of SW developers and architects trained to eco-design during the fiscal yeard, and still present on the 31/03/N.

The training session must include at least 1/2 day of theoritecal knowledge, and 1/2 day of practical exercise. The target audience is SW developers and architects. The training programme consists of two complementary components:

- Part 1: Theoretical training, delivered through SII360, covering the principles, methodologies and best practices of software eco-design. This theoretical component represents at least half a day of training.
- Part 2: Practical workshop, consisting of hands-on exercises and application of eco-design principles to realistic software development scenarios. This practical component also represents at least half a day of training.

The final assessment questionnaire corresponds to the practical workshop component and is used to validate the successful completion of the training programme.

Only participants who have successfully completed both components of the training pathway are considered trained for the purpose of this indicator.

Reporting perimeter : The indicator covers software developers and software architects within the Group who have completed the full software eco-design training programme. To be included in the indicator, employees must be present within the Group workforce as of 31 March of the reporting year. Employees who completed the training but left the Group before 31 March are excluded from the final calculation.

Calculation methodology : Identification of the target population The training programme is intended for software developers and software architects. Participation is voluntary and is managed through internal Sustainable IT training programmes. Eligible participants are identified and enrolled through collaboration between operational managers, local Sustainable IT ambassadors, training coordinators and the Sustainable IT team.

Data collection process : Training completion data are collected from two complementary sources: - Exports via SII360 Learning Management System records for the theoretical training component; -Workshop attendance records (Teams presence reports and attendance sheets for workshops).

To be considered successfully trained, participants must:

- complete the theoretical e-learning module available on SII360;
- achieve a minimum score of 75% on the theoretical assessment;
- attend and complete the practical workshop.

The theoretical training may have been completed before the current fiscal year. In such cases, participants remain eligible for inclusion in the indicator provided that:

- they achieved the required minimum score of 75% on the theoretical module; and
- they validated the practical workshop during the reporting fiscal year.

The year of recognition for the indicator corresponds to the fiscal year during which the participant completes the practical workshop.

Reconciliation process : The Sustainable IT expert performs a reconciliation between:

- SII360 records for the theoretical component;
- workshop attendance registers;
- HR workforce records as of 31 March.

This reconciliation ensures that only participants who have successfully completed both parts of the training programme and remain employed at the reporting date are included in the final count.

Internal control process : Several levels of controls are implemented to ensure data reliability:

- verification of completion status within SII360;
- verification of the minimum passing score requirement (75%) for the theoretical component;
- reconciliation of workshop attendance records with SII360 training records;
- removal of duplicate records;
- verification of employee status as of 31 March through HR records;
- review of year-on-year variations and consistency checks by the Sustainable IT expert.

In addition, a dedicated monitoring file is maintained and shared between the Sustainable IT team and the training coordinators. This tracking file is used throughout the year to monitor participant registrations, completion of both the theoretical and practical components of the training programme, attendance at workshops and completion of the final assessment. It also enables reconciliation between the different training records and helps ensure that all eligible participants have completed the required training pathway before being included in the indicator.

The final list of trained participants is reviewed and validated by the Sustainable IT Expert before consolidation into the annual ESG reporting package.

Projects analysed via My Project Impact

This indicator measures the number of projects that have been assessed through the My Project Impact (MPI) methodology and formally reviewed and validated during the reporting period.

The data used for this indicator correspond to the number of projects assessed via My Project Impact and validated during the fiscal year. My Project Impact (MPI) is SII Group's internal Sustainable IT assessment framework designed to evaluate the environmental impact of digital projects and identify opportunities to reduce their environmental footprint throughout their lifecycle.

For the purpose of this indicator: A project corresponds to a distinct client engagement, contract, work package or internally defined project for which an environmental assessment can be performed independently.

- Assessed means that the project team has completed the My Project Impact questionnaire and submitted all required information within the MPI tool.
- Reviewed means that the information provided by the project team has been checked for completeness and consistency.
- Analysed means that the assessment has been examined by a Sustainable IT expert and that recommendations and environmental impact results have been generated.
- Validated means that the assessment has successfully completed the review process and has been formally approved by the Sustainable IT team.

Only projects validated during the reporting period (from 1 April to 31 March) are included in the indicator, regardless of the date on which the assessment was initiated. The term "Sustainable IT Expert" refers to qualified member of CSR team who have expertise in Sustainable IT methodologies, digital environmental impacts and eco-design practices. Reviews and validations may be performed by members of the CSR team under the supervision and final approval of the Group Sustainable IT Expert.

The indicator is calculated annually over the fiscal year. Data are collected through the annual ESG reporting campaign and gathered within an internal CSR monitoring file.

Reporting perimeter : The indicator covers projects assessed through the My Project Impact platform across entities where the methodology has been deployed and where authorized users have access to the tool. Eligible users include project managers, delivery managers, architects, consultants and other project stakeholders involved in projects falling within the Sustainable IT assessment perimeter. The indicator includes both French and international entities that actively use the My Project Impact methodology during the reporting year.

Calculation methodology : Data collection process Project teams complete the My Project Impact assessment directly within the dedicated platform. The assessment collects project-specific information relating to:

- project characteristics;
- digital services delivered;
- infrastructure and hosting choices;
- software development practices;
- data management practices;
- eco-design and sustainable IT measures implemented.

Once completed, the assessment is submitted for review by the Sustainable IT expert.

Review, analysis and validation process A first review is performed by the Sustainable IT expert to verify that all required information has been provided and that responses are coherent and sufficiently documented. The project is then analysed using the My Project Impact methodology. This analysis aims to evaluate the project's environmental footprint and identify potential improvement opportunities related to Sustainable IT practices. Where necessary, clarification requests are sent back to the project team before the assessment can proceed to validation.

Following completion of the analysis, the Sustainable IT team formally validates the assessment. Only validated projects are counted within the indicator.

Internal control process : Several levels of controls are implemented to ensure data reliability:

- automatic controls within the My Project Impact platform to ensure completion of mandatory fields;
- review of assessment completeness by the Sustainable IT team;
- consistency checks on project characteristics and assessment responses;
- verification that projects are not counted more than once;
- validation of the assessment results by a qualified Sustainable IT Expert or a designated member of the Sustainable IT team acting under their supervision.

The Sustainable IT expert periodically reconciles the list of validated assessments with the platform reporting dashboard to ensure completeness and accuracy of the reported indicator. The final indicator corresponds to the number of projects that have successfully completed the assessment, review and validation process during the fiscal year and have been formally approved through the My Project Impact governance process.

The indicator is owned by the Sustainable IT Expert.

Energy mix indicators

For the "Total energy consumption related to own operations" indicator, it measures the total quantity of energy consumed within the company’s own operations (all energy carriers) in MWh.

This total quantity of energy covers nuclear, renewable and fossil sources, for the different forms of energy used at SII: electricity, fuel for vehicle fleet, heating networks and gas (for heating).

For SII Poland, SII India, SII Netherlands, SII Romania, SII Technologies, SII Belgium, SII Morocco, SII Czech Republic, SII Switzerland, SII France, Metanext the data are calculated on actual consumption.

For SII USA, SII Italy, SII Chile, SII UK,SII Canada, SII India, and the sites of Hambourg, Schwäbish Hall, Gliching, Grenoble, Clermont-Ferrand, Six-fours, Lannion, Cesson-Sevigné, Pau, the data are estimated using Greenly. SII Deutschland estimated these consumptions in relation to its own consumption last year.

For SII Spain, data are calculated on actual consumption for the West agency. For the East agency:

- Oficina East - data are calculated on actual consumption provided by the landlord from 01/04/2025 to 30/11/

2025

- Co-working EAST – data are based on the Greenly estimation from 01/12/2025 to 28/02/2026
- Edificio L'Estel – data are based on the Greenly estimation from 17/03/2026 to 31/03/2026

For SII Netherlands, the data is available only two times a year (January and July). This is why the data covers the period from 9 January 2025 to 9 January 2026. We estimated that the energy consumption from this period is the consumption of the fiscal year period.

For the Headquarters, the data is available only for the civil year. This is why the data covers the period from 1 January 2025 to 31 December 2025. We estimated that the energy consumption from this period is the consumption of the fiscal year period.

These different approaches to defining the consumption periods are considered consistent for the purpose of the energy mix indicators and do not materially affect the comparability of the data. This is because SII Group activity is relatively linear throughout the year and does not generate significant seasonal variations in energy consumption.

For SII France, when electricity bills are not the result of a contract with a guarantee of origin, electricity consumption has been categorized as energy from nuclear sources because 68% of French electricity production in 2025 comes from nuclear power plants. (Source: BILAN ÉLECTRIQUE 2025, RTE)

For SII Deutschland, the gas consumption has been estimated thanks to Greenly because of lack of invoices and added to the dedicated Microsoft List.

For SII Poland, the methodology used to allocate utility consumption data was revised during the reporting period. Previously, utility consumption was allocated to reporting periods based on the underlying service period. Due to the timing of invoice receipt and the fact that certain invoices may cover several months, utility consumption is now reported in the period in which the corresponding invoice is received. For example, an invoice relating to May consumption but received in July is recorded in the July reporting period. This methodology is applied consistently across the reporting year for utility consumption data collected in Poland.

For the indicator "% of total energy from renewable sources" measures the consumption of electricity purchased or acquired from renewable sources, calculated on the same scope as energy consumption, is expressed in MWh.

Concerning Metanext's energy consumption bills, there was a problem with the electricity meter, which leads to an abnormally low consumption from April to August. In addition, the data was obtained by prorating the energy consumption bill from January to August 2025.

In the case of SII Est, the figures for November 2025 and March 2026 are also pro-ratas of bills accumulating consumption over 2 consecutive months.

In the case of Metanext Lyon, the figures for January, February and March 2026 were estimated based on the average monthly consumption recorded between August and December 2025

In the case of Tour agency, energy consumption (2025-2026) was estimated on a pro-rata basis according to the floor area occupied by SII within the building.

In the ISE16 & ISE17 - 2025-26 SII Group energy consumption file, a proration of consumption has been made in relation to the number of days in the fiscal year when the data has been completed over a period covering the fiscal year and another period.

For the 2024-2025 data, a mistake has been corrected: SII India energy consumption were tagged as renewable energy but it is not the case. In this report, the data is tag as non-renewable energy.

For the calculation of market-based Scope 2 GHG emissions, SII considers contractual instruments associated with purchased electricity where available and relevant. These instruments may include renewable electricity supply contracts bundled with energy attributes, such as Guarantees of Origin or equivalent Energy Attribute Certificates, depending on the country and supplier. Where such contractual instruments are used, they support claims regarding the renewable origin of purchased electricity and are taken into account in the market-based Scope 2 calculation. SII does not currently use unbundled energy attribute certificates as a systematic Group-wide mechanism; however, the Group's transition plan includes the progressive sourcing of renewable electricity with guarantees of origin as one of the decarbonisation levers for reducing Scope 2 emissions.

Total amount of purchased energy

For the "Total Amount of Purchased Energy" indicator, the indicator corresponds to the total amount of energy purchased (k€) from external suppliers, including electricity, heat, cooling, and fuels where applicable.

The term "Group" refers to all services provided within SII Group. For example, SII India providing services to SII Poland is considered as an intra-group service. The term "Outside Group" refers to all services provided to external suppliers and customers, i.e. outside SII Group.

For some entities, electricity and water costs cannot be separated in local accounting systems and are therefore estimated using available information and historical consumption data. The impact on consolidated indicators is not considered material.

The data are collected annually for the fiscal year through IFS. Data collection is carried out by the Accountability Team.

For international entities, electricity and water costs cannot be distinguished in local accounting systems. As it is not possible to precisely identify the water-related share of these combined costs, and in order to ensure the completeness and relevance of this indicator, the full amount has been included in its calculation. These data represent 12% of the total indicator.

Amount spent in subcontractors engaged in climate disclosure

This indicator measures the total procurement spend allocated to subcontractors that have participated in SII's climate disclosure engagement process during the reporting year. Total procurement spend directed to subcontractors that are engaged in climate disclosure. A subcontractor is considered "engaged in climate disclosure" when it has responded to the climate questionnaire distributed through the Greenly platform, irrespective of the content of its response, level of climate maturity or greenhouse gas reporting performance.

The objective of the indicator is to measure supplier engagement in climate-related transparency and disclosure initiatives rather than supplier climate performance.

The amount reported corresponds to procurement expenditure excluding VAT (HT) recorded during the fiscal year.

The data is taken from the account number 61110000.

Reporting perimeter : This indicator currently covers SII France only. The population considered includes subcontractors identified within the French procurement perimeter and selected as part of SII France's supplier climate engagement programme.

Calculation methodology : Selection of subcontractors. Each year, SII identifies a population of subcontractors to be engaged on climate-related topics. The selection is based on procurement data and focuses on subcontractors representing a significant share of procurement expenditure and strategic supplier relationships. The selected subcontractors are imported into the Greenly supplier engagement platform.

Questionnaire distribution and response collection : The climate disclosure questionnaire is distributed through Greenly's supplier engagement module. Greenly automatically sends invitations to the selected suppliers and tracks participation status. Follow-up reminders are periodically issued to suppliers that have not yet completed the questionnaire. A subcontractor is considered engaged once a response has been submitted through the Greenly platform, regardless of the answers provided.

Source of procurement spend data : Supplier expenditure data are extracted from SII France's procurement and accounting systems. The procurement amount associated with each responding subcontractor is identified and matched with the list of suppliers that completed the Greenly climate questionnaire. The final indicator corresponds to the sum of procurement expenditure associated with all subcontractors considered engaged in climate disclosure during the reporting period.

Internal control process : Several levels of controls are performed to ensure the reliability of the indicator. First, the procurement team verifies the consistency of the supplier population uploaded into Greenly and reconciles it with procurement records. Second, Greenly provides tracking dashboards allowing verification of:

- questionnaire delivery status;
- supplier response status;
- completion rates;
- duplicate entries or inconsistencies.

Finally, the procurement team reconciles:

- the list of suppliers having submitted a response through Greenly;
- the procurement expenditure extracted from the accounting systems;
- the final calculation of the indicator.

Additional checks are performed to verify supplier identification, avoid duplicate counting and ensure that only procurement expenditure relating to responding subcontractors is included in the final amount.

The indicator is reviewed and validated annually by the Group CSR team before inclusion in the ESG reporting package.

The indicator is calculated annually. Data are collected through Greenly and IFS and managed by the Subcontractors Manager.

Limitations and continuous improvement

The indicator is based on data extracted from the subcontractor BI system and may be subject to timing differences when reconciled with accounting records. The main limitations identified relate to:

- the management of retrospective corrections, which are recorded in the period when the adjustment is processed rather than in the original reporting period;
- the treatment of accrued expenses and invoices received after period-end (FNP), which may be allocated differently between management reporting and accounting records;
- differences between management dates and accounting posting dates.

These factors may result in temporary discrepancies between BI data and the general ledger. To strengthen data consistency and traceability, a more detailed reconciliation process between BI and accounting data sources will be implemented in future reporting cycles.

Percentage of revenue derived from providing services to fossil fuel companies

This indicator (ISE19) cover the share of total revenue generated from clients operating in the fossil fuel sector (e.g., oil, gas, coal).

The formula is: ISE19 = (Revenue from fossil fuel companies / Total revenue) × 100.

A company is considered to belong to the fossil fuel sector when:

- Fossil fuel-related activities constitute the company's primary business activity;
- These activities represent a material and strategic share of the company's revenue and/or investments.

The indicator is calculated annually. Data are collected through IFS and BI and managed by the GAM and CSR Manager.

The percentage of revenue derived from providing services to fossil fuel companies was calculated using revenue data extracted from the Group's Client BI tool, which consolidates client-level revenue across SII entities. The assessment process included several steps:

- extraction of client revenue data,
- identification of clients potentially operating in the fossil fuel sector by the Group Energy Global Account Manager (GAM),
- review and validation of this client list by the Energy GAM and CSR Manager,
- aggregation of the corresponding revenues.

The identification of fossil fuel companies relied primarily on information available in the Client BI system and on the expertise of the Energy GAM, who has a cross-functional view of the Group's main clients operating in the energy sector. Clients were assessed based on their main business activities and their relevance to the fossil fuel value chain. Revenue associated with identified companies was then extracted and consolidated to calculate the indicator.

Revenue data are sourced from the IFS ERP system through the "Project" and "Projet" data sources for all entities except Poland. For Poland, revenue data are currently extracted through a dedicated Excel file. The review performed focused on the main energy-sector clients known at Group level. Due to resource constraints and the current maturity of the process, it was not possible to perform an exhaustive review of the entire client portfolio or to systematically verify all client activities through additional external checks.

The audit process identified an additional fossil fuel client that had not been included in the initial review. This highlighted the need to further strengthen the identification methodology. In addition, differences observed for Poland were linked to the existence of multiple revenue data sources within the Client BI environment, which may result in different revenue calculations depending on the extraction method used.

To improve the reliability and completeness of this indicator, SII plans to formalise a Group-wide client screening process, expand the review beyond the main energy-sector accounts, develop additional controls over client classification, and harmonise revenue extraction methodologies across entities in future reporting periods.

ISO14001 indicators

The indicators for managing our environmental approach are monitored to present relevant indicators for the group's activities and maturity towards environmental issues.

The indicator “% of ISO 14001 certified entities” reports the quality of environmental management at Group level. This year, SII defines an operational perimeter about the ISO 14001 certification to set a trajectory for the relevant entities: SII France, SII Spain, SII Romania, SII Technologies, SII Deutschland, SII Colombia, SII Chile, SII Belgium, SII Canada, SII Poland, SII Czech Republic. They have been recalculated for the 2023-24 and 2024-25 fiscal years, which explains the difference between the publication of the previous publications and the 2025-26 ESG Report.

Waste indicators

The waste generated represents the quantity in tons of waste that our French agencies generate over a full year, including our waste products, plastic, metals, paper/cardboard, glass, wood and D3E. This indicator can be found in the CSR Reporting – Environment.

Recovered waste represents the percentage of waste calculated through: (total waste - DIB)/total waste * 100. These data have been corrected for the 2023 and 2024 financial years.

For SII Technologies, these types of waste are not available. Therefore, the quantity of waste has been reported under the category “non-recyclable waste”. The subsidiary doesn’t have the operational control over waste management. The data are provided by landlords. For Gaimersheim and Neutraubling locations are estimated data based on the last reporting available from 2024.

For French sites (2025-2026) with missing waste data, figures were estimated based on the average waste quantity generated per employee calculated from available actual data.

In the case of SII Côte d’Azur (Valbonne), the figures for January, February and March 2026 were estimated based on the average monthly waste quantities recorded between April and December 2025.

Conservative Assumption for Waste Emission Factors – 2025-2026: Where the exact waste category could not be determined, the highest applicable emission factor was selected to avoid underestimating environmental impacts.

Climate related R&D

The ISE182 indicator covers research and development (R&D) projects that contribute to climate change mitigation. The indicator is calculated annually. Data are collected through an Excel file and managed by the R&D Department. Selected projects lead to the development of digital solutions, methodologies, simulation models or decision-support tools designed to contribute directly or indirectly to greenhouse gas emissions reduction, energy efficiency improvement, or resource optimization.

The definition is the total of salary from R&D related to climate mitigation, adaptation, or low-carbon solutions.

At SII, R&D projects correspond to projects that are eligible for the French Research Tax Credit (Crédit d'Impôt Recherche – CIR). The qualification of projects as R&D activities is reviewed by external experts supporting the Group in the management and documentation of its R&D portfolio.

The assessment underlying ISE182 focuses on the expected environmental contribution of the project itself and the outcomes that its successful implementation is intended to deliver. As most projects remain at the research, experimentation or prototype stage, they are generally not yet deployed at scale and therefore cannot systematically be associated with measured environmental impacts. The indicator consequently relies on a forward-looking qualitative assessment of the project's objectives, expected functionalities and intended contribution to greenhouse gas (GHG) emissions reduction.

Only projects contributing to climate change mitigation are included in the indicator. Projects focused exclusively on water conservation, biodiversity preservation or other environmental objectives are not included unless they also demonstrate a direct contribution to the reduction or avoidance of GHG emissions.

A project is considered "climate-related" when its stated objectives are expected to contribute directly or indirectly to climate change mitigation through one or more of the following mechanisms:

- reduction of energy consumption;optimisation of energy management systems;
- transition towards lower-carbon energy sources;
- reduction of resource consumption associated with products or services;
- extension of product or equipment lifetime;
- reduction of transport-related emissions;
- support for low-carbon mobility solutions;
- reduction of digital infrastructure and computing resource consumption;
- environmental decision-support tools enabling lower-carbon choices.

SII does not currently perform formal environmental impact assessments for all R&D projects. Given their exploratory nature and the fact that many projects are not yet implemented in operational environments, such assessments would often be premature. However, for certain projects, simulations or calculations may be carried out to estimate potential CO_2 emission reductions or energy savings under specific deployment scenarios. These simulations provide indications of potential benefits but do not constitute comprehensive environmental impact assessments.

The identification of climate-related projects is therefore primarily based on a qualitative review of project descriptions and expected outcomes. Projects are reviewed annually on the basis of their objectives, scope, and expected outcomes. The climate-related qualification is assigned following an assessment of whether the project is expected to contribute directly or indirectly to greenhouse gas emissions reduction, energy efficiency improvement, resource optimization, or the transition to lower-carbon energy sources. The assessment is performed through an expert review of the project description and supporting documentation, and is validated before inclusion in the reported indicator. Examples of project categories included in the indicator are:

Project category	Illustrative project
Optimisation of energy management systems Reduction of transport-related emissions Support for low-carbon mobility solutions	**EBUS** – optimisation of charging infrastructure and battery sizing for electric bus fleets
Optimisation of energy management systems	**DECO** – decentralised energy communities and optimisation of energy consumption and storage
Extension of product or equipment lifetime	**EVISION** – battery lifetime extension and bidirectional charging management
Reduction of digital infrastructure and computing resource consumption	**Intelligent Pipeline Builder** – reduction of unnecessary computing workloads during software deployment processes
Reduction of transport-related emissions	**BONSAI** – traffic flow optimisation aimed at reducing congestion and associated GHG emissions
Reduction of transport-related emissions	**Cloud** – prediction of aircraft contrails to support their reduction
Reduction of transport-related emissions	**Set H2** – onboard hydrogen production and use as an alternative to combustion-based propulsion
Environmental decision-support tools enabling lower-carbon choices	**Model4ecoco** – methodology supporting environmental impact evaluation and environmentally-informed decision making

1.6.6. External referentials cross-over

Table of sections corresponding to the GRI

Section of the ESG REPORT	Concordance with the GRI standard
3.1. The SII Group's CSR approach	GRI 2
3.1.2 CSR governance and management	GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-16
3.1.3 Materiality of the approach	GRI 3-1 GRI 3-2 GRI 3-3
3.2.1 Climate Change [E1]	GRI 203-1

Section of the ESG REPORT	**Concordance with the GRI standard**
	GRI 302-1 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 306-2 GRI 306-3 GRI 306-4
3.2.2. Circular Economy and resources [E5]	GRI 306-2 GRI 306-3
3.3.1. Talent Management	GRI 401-1 GR 401-2
3.3.2 Human Rights	GRI 2-23 GRI 2-25 GRI 2-26 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1
3.3.1.1 Retaining and attracting talent	GRI 401-2
3.3.1.2 Stimulating career development	GRI 404-1 GRI404-2 GRI 404-3
3.3.3.1 Health & Safety	GRI 403-1 GRI 403-5 GRI 403-9
3.3.3.2 Well-being at work	GRI 401-2
3.3.4 Social dialogue	GRI 407-1
3.3.5. Diversity and equal opportunities	GRI 405-1 GRI 406-1
3.4.1 Business Ethics	GRI 2-23 GRI 2-25 GRI 2-26 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1 GRI 205-1 GRI 205-2 GRI 205-3 GRI 206
3.4.2.5 Data protection and confidentiality	GRI 418-1
3.4.2.6 Subcontracting and suppliers	GRI 308-1 GRI 308-2
3.4.4 Philanthropic Commitment	GRI 203-1
3.6 Methodological note	GRI 3 GRI 2-2 GRI 2-3 GRI 2-4

We have added a new section entitled "Circular Economy and Resources", which includes disclosures aligned with GRI 306-2 and GRI 306-3.

Table of sections corresponding to the TCFD, IFRS S2, ESRS E1 and E5

Section of the ESG Report	Concordance with TCFD	Concordance with IFRS S2	Concordance with ESRS E1 and E5
1.2.1.1 Presentation of the context, material impacts, risks and opportunities	C.1-a C.1-b C.3-a, b & c	6.a.iv 6.b.ii 24 25	E1-SBM-3 E1–IRO-1
1.2.1.2 Governance	C.1-a	6.a/b	GOV-3
1.2.1.3 Transition plan		6.a.v 22.b.4 22.b.7	E1-1 E1-2
1.2.1.3.1 Targets related to climate change mitigation	C.4-a,b & c		E1-4
1.2.1.4.1 GHG Inventory	C.4-a,b & c		E1-6
1.2.1.4.2 Energy consumption and mix	C.4-a,b & c		E1-5
1.2.1.5 Actions related to climate change			E1-3
1.2.2.1 Presentation of the context, material impacts, risks and opportunities			E5-IRO-1 E5-SBM-3
1.2.2.2 Policy on resources and waste to reduce impacts	C.4-a		E5-1 E5-4 E5-5 E5 -2[JC1]
1.2.2.3 Targets related to resources and waste			E5-3

[JC1]TCDF + ESRS pour la partie Circular Economy and Resources

Explanation of the correspondence between the SDGs and the ESG report's sections

<table>
<tr><th></th><th><u>ODD</u></th><th colspan="2"><u>Targets</u></th><th><u>Definitions</u></th><th><u>Group contribution or non contribution</u></th></tr>
<tr><td>1</td><td>No poverty</td><td colspan="3">Aims to eradicate extreme poverty in the world, by ensuring access for all to adequate economic, social and cultural resources. The aim is to ensure that no one is left behind and that everyone can live in dignity, with equal opportunities and economic prosperity.</td><td>As an ESN, our main objective is not to reduce poverty</td></tr>
<tr><td>2</td><td>Zero hunger</td><td colspan="3">Aims to eliminate hunger, ensure food security, improve nutrition and promote sustainable agriculture. This means guaranteeing access for all to sufficient, nutritious and safe food, as well as promoting sustainable agricultural practices to preserve natural resources and support farmers' livelihoods.</td><td>As an ESN, we are not directly linked with the objective of reducing hunger in the world.</td></tr>
<tr><td>3</td><td>Good health and well-being</td><td colspan="4">Aims to guarantee universal access to health services, and to strengthen disease prevention and treatment. The aim is to enable everyone to enjoy good health and physical and mental well-being at all stages of life.</td></tr>
<tr><td></td><td></td><td>3.8</td><td>Universal health cover</td><td>Ensure universal health coverage for all, including protection against financial risks and access to quality essential health services and safe, effective, quality and affordable essential medicines and vaccines"</td><td>1.3.3 Working conditions and quality of life at work</td></tr>
<tr><td>4</td><td>Quality education</td><td colspan="4">Ensuring inclusive, equitable and quality education for all, and promoting lifelong learning opportunities.</td></tr>
<tr><td></td><td></td><td>4.4</td><td>Skills and access to employment</td><td>By 2030, significantly increase the number of young people and adults with the skills, particularly technical and vocational skills, needed for employment, decent work and entrepreneurship.</td><td rowspan="2">1.3.1. Talent Management</td></tr>
<tr><td></td><td></td><td>4.7</td><td>Education for sustainable development</td><td>By 2030, ensure that all students acquire the knowledge and skills necessary to promote sustainable development, including through education for sustainable development and lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and the contribution of culture to sustainable development.</td></tr>
</table>

	ODD	Targets		Definitions	Group contribution or non contribution
5	Gender equality	Achieving gender equality and empowering all women and girls by eliminating discrimination and gender-based violence			
		5.1	Combating discrimination	Ending all forms of discrimination against women and girls worldwide	1.3.5 Diversity and equal opportunities
		5.5	Participation and access to management positions	Guarantee the full and effective participation of women and their equal access to leadership positions at all levels of decision-making in political, economic and public life	
		5.b	Technology and automation		SII indirectly participates in the implementation of new technologies that can, depending on the custom, empower women.
6	Clean water and sanitation	Aims to ensure universal access to safe drinking water and sanitation by 2030. This goal includes targets for improving water quality, increasing water-use efficiency, and protecting and restoring water-related ecosystems.			As an ESN, we can only contribute
7	Clean, affordable energy	Ensuring access for all to reliable, sustainable and modern energy sources, while promoting the transition to clean and renewable energies			
		7.b	Energy supply	By 2030, develop infrastructure and improve technology to deliver modern and sustainable energy services to all people in developing countries, in particular least developed countries, small island developing states and landlocked developing countries, consistent with relevant aid programmes.	1.2.1 Climate change
8	Decent work and economic growth	Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all			
		8.5	Full employment and decent work	By 2030, achieve full and productive employment and ensure decent work and equal pay for work of equal value for all women and men, including young people and people with disabilities.	1.4.1 Ethics 1.3.3 Working conditions and quality of life at work
		8.6	Access to employment and training for young people	By 2020, significantly reduce the proportion of young people not in education, employment or training	1.3.1. Talent Management
9	Industry, innovation and infrastructure	Building a resilient infrastructure, promoting inclusive and sustainable industrialisation, and encouraging technological innovation			
		9.2	Socio-economically sustainable industrialisation	Promote sustainable industrialisation that benefits everyone and, by 2030, significantly increase the contribution of industry to employment and gross domestic product, depending on the national context, and double it in the least developed countries.	1.2.1Climate change
10	Reducing inequalities	Reducing inequalities within and between countries, guaranteeing equal opportunities and combating discrimination			
		10.2	Empowerment and integration	By 2030, empower all people and promote their social, economic and political integration, regardless of age, gender, disability, race, ethnicity, origin, religion or economic or other status.	1.3.5 Diversity and equal opportunities
11	Sustainable cities and communities	Make cities and human settlements safe, inclusive, resilient and sustainable by promoting appropriate urban planning and ensuring access to basic services for all.			
		11.6	Environmental impact	By 2030, reduce the negative per capita environmental impact of cities, including by paying particular attention to air quality and waste management, especially at municipal level.	1.2.1 Climate Change/3.2.2 Circular Economy and resources
12	Responsible consumption and production	Promoting sustainable consumption and production patterns, using resources efficiently and reducing waste and pollution			
		12.5	Reducing waste	By 2030, significantly reduce waste production through prevention, reduction, recycling and reuse	1.2.1 Climate Change 1.2.2 Circular Economy and resources
		12.6	Corporate social responsibility	Encourage companies, particularly large and transnational ones, to adopt sustainable practices and to include sustainability information in their reporting.	The CSR department is on hand to encourage our employees to adopt practices that favour energy and environmental transition.
		12.a	Scientific resources and technologies	Helping developing countries to acquire the scientific and technological resources they need to move towards more sustainable consumption and production patterns	SII group participates indirectly in the development of new technologies, thus enabling consumption in line with new needs.

	ODD	Targets		Definitions	Group contribution or non-contribution
13	Climate action	Take urgent action to combat climate change and its impacts, by mobilising efforts at all levels to reduce greenhouse gas emissions			
		13.2	Climate policies	Incorporate climate change measures into national policies, strategies and planning	1.2.1 Climate Change
14	Aquatic life	Conserving and sustainably exploiting the oceans, seas and marine resources, preserving marine biodiversity and sustainably managing marine ecosystems			The Group has no activities requiring the use of land.
15	Life on earth	Protect, restore and promote the sustainable use of terrestrial ecosystems, by combating deforestation, preserving biodiversity and combating desertification			The Group has no activities requiring the use of land.
16	Peace, justice and effective institutions	Promoting peaceful and open societies for sustainable development, ensuring access to justice for all and building effective, accountable and open institutions at all levels.			
		16.5	Corruption	Significantly reduce corruption and bribery in all its forms	1.1.3 Materiality of the approach 1.4.2 Our long-term business relationships
17	Partnerships to achieve objectives	Strengthen the means of implementation and revitalise the global partnership for sustainable development, by mobilising the necessary financial, technological and human resources			
		17.7	Targeted technology transfers	To promote the development, transfer and diffusion of environmentally sound technologies to developing countries, on favourable terms, including preferential terms, as mutually agreed.	1.2.1 Climate change

1.6.7. External audit

SII Group engaged RSM Paris to perform a limited assurance engagement in order to obtain an independent external opinion on the selected ESG information presented in the table below. This information was prepared voluntarily by the Group in accordance with ad hoc reporting criteria established internally. The methodology used for its preparation is described in the Preparation Base set out in Section 1.6 of this ESG Report.

Reference Table of Indicators Audited by RSM

For indicators disclosed both at SII France and Group levels in the ESG Report, the assurance procedures performed by RSM were conducted on the Group values. The Group figures should therefore be considered as the assured values within the scope of the limited assurance engagement.

Information	Consolidated Data	Components of Consolidated Data	Landing page - Report	Landing page – Preparation Base
Information 1 : Carbon intensity per FTE (tCO2e/FTE)	3.196	tCO2e (location-based) : 33 538.3 tCO2e FTE : 10 494 Including France : 5 105 Including the international zone: 5 389	p.22	p.84-86
Information 2 : Carbon intensity by Revenue (kgCO2e/k€)	28.1975	tCO2e (location-based) : 33 538.3 tCO2e CA : 1 189 255 111.31€	p.22	p.84-86
Information 3 : Gross GHG Emissions Scope 1 (tCO2e)	4150.8 tCO2e	/	p.22	p.84-86
Information 4 : Gross GHG emissions Scope 2 – location-based (tCO2e)	1836.8 tCO2e	/	p.22	p.84-86
Information 5 : Gross GHG Scope 2 emissions – market - based (tCO2e)	1747.8 tCO2e	/	p.22	p.84-86
Information 6 : Gross GHG Emissions Scope 3 (tCO2e)	27550.7 tCO2e	/	p.22	p.84-86
Information 7 : Total GHG emissions – location- based (tCO2e)	33 538.3 tCO2e	/	p.23	p.84-86

Information 8 : Total GHG emissions – market - based (tCO2e)	33458.4 tCO2e	/	p.23	p.84-86
Information 9 :Purchasing eco - labelled PC (%)	89.49%	Number of eco-labeled PCs purchased: 2664 Number of PCs Purchased : 2977	p.25	p.87-88
Information 10 : Purchasing eco - labelled screens (%)	73.97%	Number of eco-labeled screens purchased: 685 Number of screens purchased : 926	p.25	p.87-88
Information 11: Sustainable IT awareness (%)	50.7%	Number of employees who have been trained and are still on the payroll as of March 31, 2026 : 5526 Number of employees still on the payroll as of March 31, 2026: 10904	p.25	p.88
Information 12 : Total energy consumption related to own operations (MWh)	10186.5 MWh	/	p.24	p.90-91
Information 13 : ESRS E1 narrative elements	/	/	Please refer to the Table of sections corresponding to the TCFD, IFRS S2, ESRS E1 and E5 on page 96, under the column "Concordance with ESRS E1 and E5."	/
Information 14 : Projects analysed via My Project Impact (number)	44	/	p.25	p.89-90
Information 15 : Amount spend in climate- related R&D (K€)	1171.76 K€	/	p.25	p.93-94
Information 16 : Total amount of purchased energy (K€)	849.79 K€	/	p.24	p.156
Information 17 : Amount spent in subcontractors engaged in climate disclosure (K€)	4006.76 K€	/	p.25	p.92
Information 18 : % of revenue derived from providing services to fossil fuel companies (%)	1.24%	Revenue of companies operating in the fossil fuel sector: 14 752 036,35€ Revenue: 1 189 255 111,31€	p.25	p.92-93
Information 19 : Number of developers trained on the software eco-design framework	130	/	p.25	p.88-89

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